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# PROPERTY REGULATIONS

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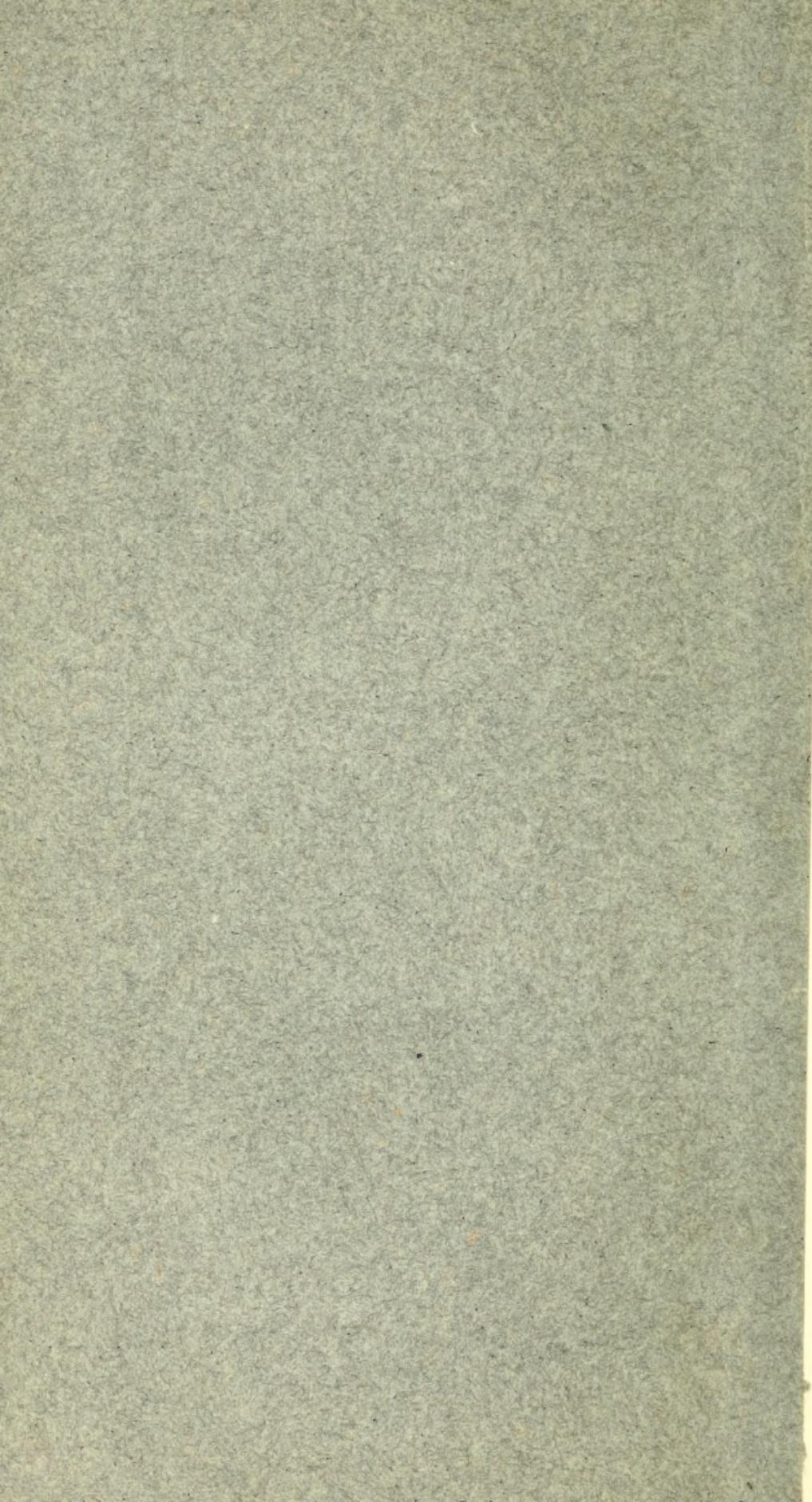
## U. S. Department of Agriculture

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EFFECTIVE JULY 1, 1916



WASHINGTON  
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1916



# PROPERTY REGULATIONS

OF THE

## U. S. Department of Agriculture

EFFECTIVE JULY 1, 1916

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1916

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APRIL 29, 1916.

The honorable the SECRETARY OF AGRICULTURE.

SIR: The Advisory Committee on Finance and Business Methods submits a draft of Property Regulations for the Department of Agriculture with the recommendation that they be approved to take effect on July 1, 1916, superseding all prior rules, regulations, orders, and memoranda relating to the receiving, handling, and issuing, custody and responsibility, recording and accounting for the property of the department. These regulations present an outline of general principles to be followed by the bureaus, which should be authorized to supplement them with such additional instructions, not in conflict therewith, as may be necessary to carry the principles into effect. The regulations have been prepared after a most careful study by the committee of all existing property regulations in this department and such regulations as were obtainable from other departments of the Government, of the laws upon which such regulations are based, and of such suggestions as were made by the various bureaus of the department. It is believed that if the regulations are approved, promulgated, and properly administered, they will result in more systematic methods, better safeguards, and greater economy and efficiency in the receipt, custody, and disposition of Government property in the Department of Agriculture.

Respectfully submitted.

LEON M. ESTABROOK,  
*Chairman.*

A. ZAPPONE,  
R. M. REESE,  
A. McC. ASHLEY,  
W. L. SHUCK,

*Advisory Committee on Finance  
and Business Methods.*

DEPARTMENT OF AGRICULTURE,

*Washington, May 23, 1916.*

Under the authority conferred upon the Secretary of Agriculture by law, the following regulations are prescribed to govern the methods of receiving, recording, caring for, issuing, disposing of, and accounting for Government property in the Department of Agriculture. These regulations shall become and be effective on and after July 1, 1916, and shall supersede all prior rules, regulations, orders, and memoranda in conflict therewith.

D. F. HOUSTON,  
*Secretary of Agriculture.*



## TABLE OF CONTENTS.

	Page.
<b>Custody and Accountability.....</b>	<b>9</b>
1. Definition of terms.....	9
2. Acquisition of property by the department.....	9
3. Receipt of property in a bureau.....	10
4. Responsibility for property.....	10
5. Classification.....	10
6. Bureau records.....	11
7. Individual accountability.....	11
8. Property lost, stolen, damaged, or destroyed.....	12
9. Sale or other disposition of property in general.....	13
10. Sale of property specifically authorized by law; no action by board of survey required.....	14
11. Property at inaccessible points.....	14
12. Abandonment, sale, or destruction by chief of field party.....	14
13. Conversion of property to personal use.....	14
14. Improvements.....	15
15. Storage.....	15
16. Property not to be given as payment for supplies.....	15
17. Unserviceable property to be reported.....	15
18. Condemnation of property having no sale value.....	16
19. Only unserviceable articles to be condemned.....	16
20. Who are authorized to condemn property.....	16
21. Use of condemned articles in preservation and repair.....	16

<b>Custody and Accountability--Continued.</b>		<b>Page.</b>
22. Personal possession of condemned property.....	16	
23. Disposition of property ordered destroyed..	16	
24. Employees who may not purchase condemned property.....	17	
25. Transfers of property from one bureau to another in Washington.....	17	
26. Transfers of property from one field station to another.....	17	
27. Bureau property inspection.....	17	
28. Inspection of records and property of the supply division of the department.....	18	
29. Identification of property.....	18	
30. Misuse of property.....	18	
31. Purchase from Government employees prohibited.....	19	
32. Exhibits at expositions.....	19	
33. Camera boxes, photographic lenses, and shutters.....	19	
34. Return of books and periodicals to library..	20	
<b>Invoices and Receipts.....</b>		<b>21</b>
35. Invoices and receipts, when made.....	21	
36. Class to be indicated.....	21	
37. Expendable property, invoices and receipts therefor.....	21	
38. Nonexpendable property, invoices and receipts therefor.....	21	
39. Verification of invoices.....	21	
40. Invoices and receipts to be attached to property returns.....	21	
41. Property taken up without invoice.....	22	
42. Duplicate invoices and receipts for property transferred.....	22	
43. Field purchases, invoice of.....	22	

	Page.
<b>Requisition for Supplies and Equipment.....</b>	23
44. Requisition for supplies and equipment.....	23
45. Purchase order, notification of placing.....	23
<b>Property Returns.....</b>	23
46. Annual return of nonexpendable property.....	23
47. Returns of property at substations.....	24
48. Nonexpendable property not to be dropped from returns.....	24
49. Articles of property of a personal nature.....	24
50. Shortage.....	24
51. Credit for property abandoned, sold, or destroyed at a field station.....	24
52. Count of property to be made.....	25
53. Errors.....	25
54. Property returns, authorizations affecting, filed with.....	25
55. Action upon discontinuance of station.....	25
56. Transfer at a field station during continued absence.....	26
57. Accountability, when closed.....	26
58. Action on death of official in charge.....	26
59. Final return of property.....	26
60. Final settlement.....	27
<b>Sale or Exchange of Property Authorized by Law.....</b>	27
61. Typewriters, duplicating machines, scientific apparatus, etc.....	27
62. Animals and animal products.....	27
63. Surplus documents.....	28
64. Exchange of books and periodicals of library.....	28
65. Prints, lantern slides, transparencies, blue prints, and forest maps.....	28
66. Pathological and zoological specimens.....	28
67. Maps and publications of the Weather Bureau.....	28

	Page.
<b>Sale or Exchange of Property Authorized by Law</b> —Continued.	
68. Sale of samples of pure sugar, naval stores, microscopical specimens, etc.....	28
69. Sale of card index of experiment station literature.....	29
70. Sale of official cotton standards.....	29
<b>Freight, Express, and Parcel Post</b> .....	29
71. Bills of lading.....	29
72. Methods of shipment.....	29
73. Packing and marking of shipments.....	30
74. Freight shipments between employees in the field.....	31
75. Shipments by quartermaster.....	31
76. Shipments from dealers.....	31
77. Shipments to Washington, D. C.....	31
78. Shipments via the Atlantic Ocean.....	32
79. Shipments to Porto Rico.....	32
80. Record of shipments.....	32
81. Instructions to be observed.....	32
82. Report of delayed shipments.....	32
83. Delivery of property direct to field stations.....	33
84. Cash payments not to be made on shipments over land-grant or bond-aided railroads..	33
85. Transfer of household effects and other personal property.....	33
86. Shipment by express.....	33
87. Express shipments to and from Washington, D. C.....	33
88. Valuation of express shipments.....	34
89. Furnishing penalty envelopes or labels to merchants or others for shipping property prohibited.....	34
<b>Appendix A.</b> —Provisions of law affecting the property accountability of the Department of Agriculture.....	35
<b>Appendix B.</b> —List of expendable and nonexpendable property .....	59
<b>Index to Property Regulations</b> .....	131

## PROPERTY REGULATIONS.

### CUSTODY AND ACCOUNTABILITY.

**1. Definition of Terms.**—For the purpose of these regulations the following terms shall be construed, respectively, to mean:

(a) The Department: The United States Department of Agriculture.

(b) The Secretary: The Secretary or the Acting Secretary of Agriculture.

(c) Bureau: Any bureau, service, independent division, independent office, or independent committee, including the library of the United States Department of Agriculture, the office of the Solicitor, and the Office of Farm Management. The remaining subdivisions of the office of the Secretary, unless otherwise directed by the Secretary from time to time, together will constitute a separate independent office.

(d) Chief of bureau: The administrative head of any bureau, service, independent division, independent office, or independent committee, or of the library of the United States Department of Agriculture.

(e) Employee: Any officer or employee of the department.

(f) Property clerk: Any employee authorized by the chief of bureau to keep property records.

(g) Substation: Any field station or field party.

(h) Property return or inventory: A list or statement of all property on hand by actual count.

**2. Acquisition of Property by the Department.**—Subject to the provisions of law, these regulations, and the fiscal and administrative regulations of the department,

property may be acquired (1) by purchase upon requisition or contract or, in the field, under letters of authorization; (2) by manufacture within the department; and (3) by transfer or purchase from another department or establishment of the Government. Each purchase or acquisition by manufacture within the department shall be evidenced by a written requisition, contract, shop request, or memorandum, approved by the chief of the bureau or an employee duly authorized by the chief of the bureau for which the article was purchased or manufactured. Transfers or purchases from another department or Government establishment shall be evidenced by copies of the transfer records approved by the Secretary. Immediately upon the delivery to a bureau of an article which has been acquired by purchase, manufacture, or transfer, the fact that the article has been received shall be reported to the property clerk who shall see that a record of the article is made without delay on the property returns of the bureau.

**3. Receipt of Property in a Bureau.**—In each bureau an employee or employees shall be designated by the chief of bureau to receive, receipt for, and take charge of all newly acquired property which may be delivered to the bureau.

**4. Responsibility for Property.**—Every employee entrusted with property or supplies of the department will be held strictly responsible for the use, care, preservation, and disposition thereof, until relieved of such responsibility in accordance with these regulations.

**5. Classification.**—The department property will be grouped, according to the manner of its final disposition, into two general classes, viz:

(1) Expendable property, comprising (a) supplies that are destroyed or consumed by use, such as stationery and fuel, (b) supplies that are soon worn out by use, such as mops and brushes, and (c) all material or parts used in

construction or repair work, such as bricks, nails, lumber, and machine parts.

(2) Nonexpendable property, comprising (a) property of a permanent character, such as instruments and furniture, and (b) articles that are worn out by use, but slowly, such as shears and carpets.

(See Appendix B for list of expendable and nonexpendable property.)

**6. Bureau Records.**—Complete and accurate records shall be kept by property clerks of all department property in each bureau. The records of nonexpendable property shall show with respect to each article in the bureau and each article received by requisition or by field purchase under letter of authorization, the number and cost, and either where it is located or the name of the person in whose possession it is. The records of expendable property shall show the number and cost of articles received and on hand in the storeroom and the number and cost of articles issued to an official or employee. The records of both expendable and nonexpendable property will be supported by receipts of the employees to whom articles have been issued.

**7. Individual Accountability.**—Each employee entrusted with any nonexpendable property shall be required to receipt, and, from time to time, account therefor. Each employee entrusted with any expendable property, when the chief of the bureau shall so direct, shall likewise be required to receipt and, from time to time, account therefor. Having receipted for an article an employee may be relieved of responsibility—(1) by delivery of the article to the bureau property clerk and taking a receipt therefor; (2) when authorized by the chief of the bureau, by delivery of the article to another employee of the bureau and taking his receipt therefor; (3) by presenting a certificate approved by the chief of the bureau, or by an employee authorized by the chief of the bureau to

approve such certificates, that the article has been consumed in use, lost, stolen, damaged, or destroyed; (4) by payment to the disbursing clerk or appropriate fiscal agent of the value of the article at that time as determined by the chief of the bureau or other employee designated by him; (5) by sale or other disposition by a board of survey (see paragraph 9 of these regulations); or (6) by abandonment (see paragraph 12 of these regulations).

No receipt should be signed until the list of articles to be received for has been verified and the articles have been delivered to, or placed at the disposal of, the employee giving the receipt.

**8. Property Lost, Stolen, Damaged, or Destroyed.**—Whenever any property either expendable or nonexpendable is lost, stolen, damaged, or destroyed, the employee who had custody of the property at the time will forward immediately to the chief of bureau, through the employee against whom the property is charged on the property records, a certificate showing (1) a list of the articles, (2) the circumstances attending their loss, damage, or destruction, (3) whether his fault or neglect or that of any employee was involved, and (4) if the property was lost or stolen, the action taken to recover the property. When the value of the property exceeds \$10 the certificate shall be sworn to before an officer authorized by the administrative regulations to administer oaths of office.

If the certificate upon examination is found to be satisfactory, the chief of bureau will authorize the dropping of the property from the property records; otherwise, he will take steps to recover the value of the property from the employee responsible, and promptly transmit any moneys which may be collected to the disbursing clerk, or appropriate fiscal agent, for deposit in the Treasury. If the amount of the loss is considerable, and it appears that the property may have been lost, stolen, damaged, or destroyed

through the fault, neglect, or misconduct of an employee, a board of survey may be appointed by the Secretary, upon recommendation of the chief of bureau, to determine the responsibility, and make recommendation to the Secretary as to what action should be taken by the department in the matter.

**9. Sale or Other Disposition of Property in General.**—Articles for which the department has no further use and articles which have become unserviceable will be submitted to a board of survey for sale or other disposition. In Washington, such articles will be submitted to the department board of survey. For action concerning such articles outside of Washington special boards of survey will be appointed upon recommendation of the chief of bureau. Recommendations for the appointment of special boards of survey shall be supported by descriptions of the articles to be disposed of, together with statements of the specific reasons therefor.

When any board of survey has decided that articles shall be sold, the sale will be advertised by notifying interested parties by letter, circular, or poster. No expense will be allowed for advertising in newspapers except by specific written authority of the Secretary. When property has been sold the board of survey will pay all expenses, take receipts therefor, and remit the net proceeds by postal money order, bank draft, or cash to the disbursing clerk of the department or appropriate fiscal agent, to be deposited in the Treasury to the credit of miscellaneous receipts. No department property shall be disposed of by private sale unless the Secretary shall so direct.

It shall be the duty of each board of survey to see to the destruction of all property which it has condemned and ordered to be destroyed. At least one member of the board shall be present when the property is destroyed, and when proper destruction has been effected, shall make and submit to the Secretary a certificate to that effect.

The transfer of property in the field from one branch of a bureau to another shall be made only upon the approval of the chief of bureau.

The transfer of property in the field from one bureau to another shall be made only upon the approval of the Secretary.

The sale of property in the field by one bureau to another is prohibited. (See Administrative Regulations.)

**10. Sale of Property Specifically Authorized by Law; No Action by Board of Survey Required.**—Photo prints, lantern slides, index cards, maps, farm products, pathological and zoological specimens, official cotton standards, samples of pure sugars, naval stores, microscopical specimens, animals and animal products, and other articles, the sale of which is specifically authorized by law, need not be submitted to a board of survey.

**11. Property at Inaccessible Points.**—An employee, responsible for property which has become totally unserviceable or worthless at a place where it would be impracticable for a board of survey to pass upon it, must refer the facts to the chief of bureau, who, if he is satisfied with the report, may, with the prior approval of the Secretary, authorize and direct the destruction of the property and appropriate adjustment of the property returns.

**12. Abandonment, Sale, or Destruction by Chief of Field Party.**—Inexpensive camp equipment in possession of field parties may be abandoned, sold, or destroyed by the chief of party when it is impracticable to return it for condemnation as herein prescribed. An explicit statement of the date, cause, and location of an abandonment or sale as herein provided for must be forwarded immediately to the chief of bureau.

**13. Conversion of Property to Personal Use.**—If any article of department property is converted to his own

use by an employee of the department, the chief of bureau will immediately take steps to recover the property or its value from the employee. Any moneys which may be so recovered shall be promptly transmitted to the disbursing clerk, or appropriate fiscal agent, for deposit in the Treasury to the credit of miscellaneous receipts. Pending such recovery, the chief of bureau should request the disbursing clerk, or appropriate fiscal agent, to withhold any moneys due or which may become due to the employee involved, and should also report the circumstances of the case to the Secretary for proper disciplinary or other action.

**14. Improvements.**—Excepting lands acquired for forest reserves, all lands, buildings, telegraph lines, telephone lines, cables, fences, and other improvements of a permanent character constructed or purchased by the department shall be accounted for on property returns.

**15. Storage.**—Property issued to employees in charge of field parties which is no longer needed and which can not be advantageously returned to the property clerk may be placed in storage, when authority therefor is obtained in advance from the chief of bureau. Storage fees may be paid in cash by the employee charged with the property and the receipt of the storage company submitted with his reimbursement account, or payment may be made to the storage company on Form 5 voucher.

**16. Property not to be Given as Payment for Supplies.**—Unless specifically authorized by law, no property of the department shall be given or exchanged for any supplies or work. (See paragraphs 61, 62, 63, and 64 of these regulations.)

**17. Unserviceable Property to be Reported.**—Every employee shall report periodically to the chief of his bureau all articles of nonexpendable property for which he is responsible, which have been broken, worn out, or otherwise rendered unfit for further use, for such action as

the chief of bureau may direct, in accordance with paragraphs 8 and 9 of these regulations.

**18. Condemnation of Property having no Sale Value.**—Nonexpendable property worn out or damaged beyond repair which has no sale value will be retained until it can be inspected and disposed of in accordance with these regulations.

**19. Only Unserviceable Articles to be Condemned.**—Department property, if serviceable, shall not be reported as unserviceable, nor condemned merely because worn or shabby in appearance.

**20. Who are Authorized to Condemn Property.**—Boards of survey, appointed by the Secretary, may inspect, condemn, sell, or destroy unserviceable property.

**21. Use of Condemned Articles in Preservation and Repair.**—Parts of machines and other articles which have become unserviceable, or for which the department has no further use in their entireties, may, in the discretion of boards of survey, be retained for use in repair, construction work, or for other departmental purposes. In such case the articles will be dropped from the property returns, and the parts shall be taken up as expendable property on the records of the bureau to which they are allotted by the board of survey.

**22. Personal Possession of Condemned Property.**—No employee shall appropriate to his own use any article of department property which has been ordered destroyed.

**23. Disposition of Property Ordered Destroyed.**—All articles ordered destroyed by a board of survey shall be separated into two classes, viz, articles that can and articles that can not be destroyed by burning. Property of the former class shall be immediately burned in the presence of a member of the board of survey; property of the latter class shall be immediately broken up, carried off to a public dumping place, and there depos-

ited. In either case a certificate shall be filed showing that proper destruction has been effected.

**24. Employees Who May Not Purchase Condemned Property.**—Public property which has been condemned and is offered for sale by authority of the department shall not be purchased, either directly or indirectly, by (a) any employee formerly accountable for the property, (b) any employee formerly using the property, (c) any employee connected in any way with the action which resulted in condemnation, or (d) any employee connected in any way with the condemnation or sale of the property.

**25. Transfers of Property from One Bureau to Another in Washington.**—Permanent transfers of property from one bureau to another in Washington shall be made only through the central supply division of the department, and turn-in papers in triplicate shall be executed. Such papers shall contain an adequate description of the property transferred, and the copy for the office of the Secretary shall be detached by the bureau executing same and forwarded directly to that office. The other two copies shall accompany the transferred property to the supply division. The sale of property by one bureau to another is prohibited.

**26. Transfers of Property from One Field Station to Another.**—Property shall not be transferred from one field station to another in the same bureau without specific authority from the chief of bureau, and when such authority is obtained the property shall be invoiced and received for. The chief of bureau, in his discretion, may direct such transfers without action by a board of survey.

**27. Bureau Property Inspection.**—An inspection of bureau property in Washington, D. C., may be made annually, or, in the discretion of the chief of bureau, at more frequent intervals, by an employee designated by the chief of bureau. When the inspection is made the bureau

property clerk or other employee designated by the chief of bureau shall prepare and submit to the inspector a property return in duplicate, in the manner prescribed for annual property returns. The inspector shall then check the property on hand against the return, note changes or discrepancies on both copies of the return, and report the fact to the chief of bureau. The inspector shall forward the original property return with his report to the chief of bureau, and transmit the duplicate return to the property clerk.

General inspection of property in the field shall be provided for by bureau chiefs as occasion may require.

An annual inspection of the property records of the bureaus shall also be made by the office of inspection of the office of the Secretary.

**28. Inspection of Records and Property of the Supply Division of the Department.**—Quarterly audits of the books, records, and property in the custody of the supply division of the department shall be made by the office of inspection. That office shall also make a careful inspection of the property accountability records of that division, and of the records of department property transferred by the several bureaus of the department to the supply division. Reports of the results of the quarterly audits and inspections shall be submitted to the Secretary. (See Administrative Regulations.)

**29. Identification of Property.**—When practicable, nonexpendable property shall be marked for purposes of identification or so as to indicate ownership by the department. All apparatus and equipment bearing factory or other trade numbers shall be recorded by such numbers as well as by description.

**30. Misuse of Property.**—No employee shall use, or permit any other person to use, any department property for any purpose except such as is necessary for the performance of the work of the department.

**31. Purchase from Government Employees Prohibited.**—No supplies or property for the use of the department shall be purchased from any of its employees without the approval of the Secretary.

**32. Exhibits at Expositions.**—All property, either expendable or nonexpendable, displayed at expositions, fairs, and similar exhibitions, shall be accounted for in accordance with these regulations. Unless specifically authorized by law no material shall be shipped until the management of the exposition, fair, or exhibition shall have executed a satisfactory contract and bond to defray expenses incident to the packing, shipping, installation, repacking, and return to the department of the material. No such bond shall be accepted until approved by the Solicitor. Each bureau furnishing material for any such exhibition shall turn it over to the special agent of exhibits by invoice and take his receipt therefor. Upon the return of the material, the special agent of exhibits shall be accountable therefor until it has been delivered to, and received for, by the bureau to which it belongs. Exhibit material fabricated under the direction of the special agent on exhibits shall be taken up by him on his property inventory and accounted for under these regulations.

When no expense to the department is involved exhibit material of small value may, in the discretion of the chief of bureau, and upon compliance with such restrictions as he may impose, be loaned without requiring a contract and bond and without reference to the special agent of exhibits. (See Administrative Regulations.)

**33. Camera Boxes, Photographic Lenses, and Shutters.**—Camera boxes and photographic lenses shall be accounted for as separate items of nonexpendable property. Cameras turned in for action by a board of survey, or transferred from one employee or office to

another, shall be described in the accompanying papers so as to indicate clearly whether a camera box alone or both a box and lens are transferred. Detachable shutters will also be accounted for separately.

**34. Return of Books and Periodicals to Library.**—Employees in Washington, D. C., having in their possession any books or periodicals belonging to or borrowed through the department library or any of its branches, who may leave the city for periods of one week or more, shall return the books or periodicals, or, if they are needed for general official use, shall place them in the care of some one who will be able to return them when called for by the library. In the latter case the library shall be notified in advance of the arrangement and informed of the name of the person who will have the care of the books or periodicals.

Books or periodicals belonging to or borrowed through the department library or any of its branches shall not under any circumstances be kept in locked desks, left at home, or kept in any place where they will not be readily accessible for department use. No books or periodicals belonging to or borrowed through the department library or any of its branches shall be taken out of the city without first obtaining the permission of the department librarian.

The department librarian and any bureau librarian shall report to the chief of bureau the name of any employee of his bureau who fails to return or to account in a satisfactory manner for books withdrawn; and upon receipt of such notice the chief of bureau shall immediately take steps to recover the books or periodicals or the value thereof. In the event of the failure of an employee to return the books or periodicals, or to pay the value thereof promptly upon demand, the chief of bureau shall report the matter to the Secretary. (See Administrative Regulations.)

## INVOICES AND RECEIPTS.

**35. Invoices and Receipts, When Made.**—All department property shipped shall be invoiced not more than three days after shipment, and all department property received shall be receipted for as soon as received.

**36. Class to be Indicated.**—In making receipts and invoices the class (expendable or nonexpendable) to which each article belongs shall be indicated by the property clerk, according to the standard lists annexed in these regulations as Appendix B. In any case when the classification of an article of property can not be determined from the standard lists, the question shall be referred through the proper channels to the office of the Secretary for decision.

**37. Expendable Property, Invoices and Receipts Therefor.**—Expendable property shall be invoiced and receipted for, but will not be taken up or accounted for on the annual return of property. Expendable property purchased in the field will be invoiced as provided in paragraph 43 of these regulations.

**38. Nonexpendable Property, Invoices and Receipts Therefor.**—Nonexpendable property shall be invoiced and receipted for and shall be taken up and accounted for on property returns.

**39. Verification of Invoices.**—Property owned by the department which has been invoiced shall not be receipted for until the full amount is actually received and the invoice verified or corrected. Each invoice shall be carefully compared with the property received, and if found correct the receipt will be completed, compared with the invoice, and promptly returned.

**40. Invoices and Receipts to be Attached to Property Returns.**—Invoices of property owned by the department shall be filed by the consignee and receipts shall be filed by consignors, with their retained property returns

as authority for taking up or dropping property from the property records.

**41. Property Taken up Without Invoice.**—All non-expendable property received will be taken up on the return, whether invoice has been received or not. If the invoice has not been received that fact shall be reported to the bureau by letter, and a footnote that the property was taken up without invoice will be entered on the return.

**42. Duplicate Invoices and Receipts for Property Transferred.**—When property is transferred from one station or office to another, invoices and receipts shall be made out in duplicate by an employee at the station or office from which the property is transferred and mailed to the employee in charge of the station or office to which the property is transferred. If upon delivery the property is found to agree with the invoice, the employee in charge of the station or office receiving the property shall sign the receipt in duplicate and return both copies to the sender. One copy of the receipt shall be immediately forwarded to the chief of bureau by the employee in charge of the station or office from which the property is transferred; and the duplicate copy of the invoice shall be immediately forwarded to the chief of bureau by the employee in charge of the station or office to which the property is transferred and which takes up the property on its property returns.

**43. Field Purchases, Invoice of.**—Property purchased by an employee in the field shall be invoiced to him by the chief of bureau, or his authorized representative, upon receipt of the account for settlement or other notification of purchase. If the chief of bureau shall so direct, the invoice itself may be prepared by the purchasing employee and forwarded with the account for signature.

**REQUISITION FOR SUPPLIES AND EQUIPMENT.**

**44. Requisition for Supplies and Equipment.**—Supplies and equipment used generally and ordinarily carried in stock may be procured upon requisition on the property clerk, which requisition should be made quarterly, or semiannually, as far as practicable. Officers in charge of field stations, and employees, will make requisitions for only such equipment, stationery, office supplies, and printed forms as may be required in their work. Such requisitions should be made as complete as possible, and special requisitions should be avoided, since this will facilitate the economical and efficient handling of the work; however, special requisitions may be submitted in cases of emergency. A copy of the requisition will be retained by the ordering officer for checking the articles when received from the property clerk.

**45. Purchase Order, Notification of Placing.**—In all cases when articles of property for which request is made are not in stock, requisitioners should be so advised by the purchasing agent and informed that their requests have received attention. This action, in the absence of other notice, should be taken at the time an order for the articles is placed with the dealer, and should include, for future reference purposes, advice as to the serial number of the purchase order.

**PROPERTY RETURNS.**

**46. Annual Return of Nonexpendable Property.**—A property return shall be prepared annually, in duplicate, by every employee who is accountable for nonexpendable property. On this return shall be entered the articles on hand at the time of the last return, the articles received by transfer or purchase since the last return, the articles disposed of by transfer, loss, or sale, and the balance on hand on the date of the return. By footnote

or note in a "Remarks" column proper explanation should be made in connection with all entries of articles disposed of during the year. One copy of the report shall be retained by the employee accountable for the property, and the other shall be forwarded to the chief of his bureau for administrative examination, adjustment, and file.

**47. Returns of Property at Substations.**—The official in charge of the property of a station shall be responsible for all nonexpendable property at field substations under his supervision. He shall obtain and keep on file in his office memorandum receipts for all non-expendable property issued to field substations either by himself or any other authorized official of the bureau, and, when necessary, shall obtain annual returns of such property.

**48. Nonexpendable Property Not to be Dropped from Returns.**—No nonexpendable property shall be dropped from a property return otherwise than as provided in these regulations.

**49. Articles of Property of a Personal Nature.**—Bureaus of the department may purchase out of available appropriations and carry in stock for use of employees engaged in extraordinary lines of work, requiring special equipment, articles of a personal nature which are not ordinarily worn by employees when off duty. (See Fiscal Regulations.)

**50. Shortage.**—No employee authorized to receive property shall receipt for property until the same shall have been actually received, turned over, or transferred by memorandum receipts. A report of any shortage shall be made, and if practicable, evidence showing the responsibility for such shortage shall be furnished.

**51. Credit for Property Abandoned, Sold, or Destroyed at a Field Station.**—Credit shall be given in the property records for property abandoned, sold, or destroyed at a field station by a board of survey or an

official in charge (see paragraphs 9 and 12 of these regulations) as soon as the report of the board of survey or the official in charge has been received, examined, and approved. If advice of such credit is not received within a reasonable time the fact shall be reported to the bureau.

**52. Count of Property to be Made.**—An actual count of nonexpendable property on hand shall be made at the time of rendering annual returns, and any excess shall be taken up. Any shortage shall be reported to the bureau for appropriate action.

**53. Errors.**—Errors detected in property returns shall be immediately brought to the attention of the employee responsible. If the adjustment of the error discloses a shortage, the employee responsible for the property will be held accountable therefor.

**54. Property Returns, Authorizations Affecting, Filed with.**—Written evidence of authority for taking up property, except that invoiced from the bureau, and written evidence of authority for dropping property, except that received for by the bureau, during each year, shall be forwarded with the returns. Each record of such authority should be numbered or lettered, and proper reference thereto should be entered on the return. Copies of the evidence submitted in accordance with this regulation should be made and filed with the return retained by the employee submitting the evidence.

**55. Action upon Discontinuance of Station.**—Upon receipt of notice of discontinuance of a station, the official in charge, or other person designated by the chief of bureau, shall immediately prepare and transmit to the bureau a list of all property on hand, indicating what portion of the property is worth the cost of transportation to the nearest station where it may be used; what is not worth the cost of transportation but can probably be sold at auction; and what is not worth the cost of transportation and can not be sold at auction. The chief of bureau shall

then issue instructions for the shipment of so much of the property as is worth the cost of transportation, and recommend to the Secretary the appointment of a board of survey to sell or dispose of the remainder of the property.

After instructions to dispose of property on the discontinuance of a station have been complied with, a final report shall be made to the bureau showing the disposition made of each article, with a certificate showing what articles have been destroyed.

**56. Transfer at a Field Station During Continued Absence.**—If an employee accountable for property is to be absent temporarily from a field station for more than 30 days, he shall transfer the property to another employee and take his receipts therefor, but no return or inventory need be forwarded to the bureau. Upon the return to the station of such an employee and retransfer of the property to him he shall deliver the receipts to the employee who signed them.

**57. Accountability, When Closed.**—Until a final return has been duly rendered, examined, and approved no employee accountable for property shall be relieved of responsibility therefor.

**58. Action on Death of Official in Charge.**—Upon the death or the disappearance of an official responsible for property the first assistant or other person designated by the chief of bureau to take charge shall prepare in duplicate an inventory of all property and supplies. One copy of the inventory shall be forwarded to the bureau for examination and appropriate action. The duplicate copy shall be retained at the station as a basis for future property returns.

**59. Final Return of Property.**—An employee whose status has been changed by transfer, resignation, or removal shall not be relieved of his responsibility for nonexpendable property charged to him until he has made a final return satisfactorily accounting therefor. Before

such final report is approved the property shall be carefully examined and a note of its condition shall be made on the return by the official assuming charge thereof, who shall, if the circumstances warrant, make special written report to the chief of bureau of all damage not occasioned by ordinary wear and tear.

**60. Final Settlement.**—Final payment for salary or reimbursement shall not be made to employees granted leave without pay, or furloughed for extended periods, or separated from the department by resignation or otherwise, who have been in any way responsible for department property, until evidence shall have been furnished that it has been properly accounted for. (See Fiscal Regulations.)

#### **SALE OR EXCHANGE OF PROPERTY AUTHORIZED BY LAW.**

**61. Typewriters, Duplicating Machines, Scientific Apparatus, Etc.**—Typewriters, computing, addressing, or duplicating machines, and general scientific apparatus or laboratory equipment may be exchanged in part payment for new machines, apparatus, or laboratory equipment of the same class, and when so exchanged the old articles exchanged shall be dropped from the property return and the new articles purchased shall be taken up on the return. (See Administrative Regulations.)

**62. Animals and Animal Products.**—Such animals and animal products as cease to be needed in the work of the department may be sold in the open market or exchanged for other live stock, and all moneys received from the sale of such animals or animal products or as a bonus in the exchange of the same shall be deposited in the Treasury as miscellaneous receipts. Animals or animal products required by these regulations to be accounted for as nonexpendable property when sold or exchanged shall be dropped from the property return. Live stock secured

in exchange, if classified as nonexpendable property (see Appendix B), shall be taken up on property returns.

**63. Surplus Documents.**—When approved by the Secretary surplus public documents may be exchanged for such other documents and books as may be required when same can be done to the advantage of the public service.

**64. Exchange of Books and Periodicals of Library.**—Books and periodicals of the library not needed for permanent use may be exchanged for other books and periodicals. In every instance appropriate adjustment of property returns will be made.

**65. Prints, Lantern Slides, Transparencies, Blue Prints, and Forest Maps.**—Prints, lantern slides, transparencies, blue prints, and forest maps may, upon application, be furnished from negatives in the possession of the department, at a price to cover the cost plus 10 per cent additional, and the money derived from such sales shall be deposited in the Treasury as miscellaneous receipts.

**66. Pathological and Zoological Specimens.**—Such pathological and zoological specimens as may be deemed to be of scientific or educational value to scientists or others engaged in the work of hygiene and sanitation may be sold at cost to applicants, and the moneys derived from such sale shall be deposited in the Treasury as miscellaneous receipts.

**67. Maps and Publications of the Weather Bureau.**—Surplus maps and publications of the Weather Bureau may be sold, and the money derived from such sales shall be deposited in the Treasury as miscellaneous receipts.

**68. Sale of Samples of Pure Sugar, Naval Stores, Microscopical Specimens, Etc.**—Samples of pure sugar, naval stores, microscopical specimens, and other products may be furnished upon application, to State and municipal officers, educational institutions, and other parties, and

charged for at a price to cover the cost thereof, such price to be determined and established by the Secretary, and the money received from such sales shall be deposited in the Treasury as miscellaneous receipts.

**69. Sale of Card Index of Experiment Station Literature.**—Copies of the card index of experiment station literature prepared by the Office of Experiment Stations (States Relations Service) may be furnished to such institutions or individuals as may care to buy them and charged for at a price to cover the additional expense involved in the preparation of these copies, and the money received from such sales shall be deposited in the Treasury as miscellaneous receipts.

**70. Sale of Official Cotton Standards.**—Practical forms of the official cotton standards of the United States may be furnished to any person, subject to the conditions of, and upon compliance with, the Rules and Regulations of the Secretary of Agriculture under the United States cotton futures act. Moneys received from the sale of such purchased forms shall be turned into the Treasury as miscellaneous receipts.

#### **FREIGHT, EXPRESS, AND PARCEL POST.**

**71. Bills of Lading.**—Shipments of property by freight shall be in strict accordance with paragraphs 55 to 60, inclusive, of the fiscal regulations. When department bills of lading are used, the employee making the shipment shall date and sign the shipping order, and after obtaining the receipt of the transportation company to the bill of lading and to the memorandum bill of lading, shall mail the bill of lading to the consignee and the memorandum bill to the chief of bureau or other employee to be designated by the chief of bureau. The shipping order shall be delivered to the transportation company.

**72. Methods of Shipment.**—Whenever practicable, employees shall send supplies and small articles of prop-

erty by mail under frank or parcel post, subject to the provisions of the postal regulations. Large shipments shall be made on departmental bills of lading by freight, but may be made by express when necessary. Shipments should not be prepaid except when the transportation company is engaged in local business only and refuses to accept shipment on departmental bill of lading. Shipments on bills of lading to points remote from railroads, but reached by stage lines with which express companies have no connections, will be made to the nearest and most convenient station from which, by previous arrangement, the shipment will be forwarded to destination. Directions for forwarding such shipments to destination shall be noted on the bill of lading and on the packages. In such cases the forwarding charges only should be paid by the consignee, who shall take a receipt showing rate and weight and submit the receipt with the voucher in which reimbursement is claimed for the charges. In all cases when shipments are marked "Prepaid in full to destination" and payment of transportation charges is demanded of the consignee, payment thereof should not be made until the consignee has ascertained by communication with the consignor that the charges were not in fact prepaid to destination.

**73. Packing and Marking of Shipments.**—Goods for shipment, whether by express or by ordinary freight, should be securely packed, and all packages should be plainly marked with the name and address of the consignee, and in addition thereto the words, "Property of the (name of bureau), U. S. Department of Agriculture." Shipments destined to Washington, D. C., should be addressed to the "Bureau of \_\_\_\_\_, U. S. Department of Agriculture," and not to individuals. Proper shipping labels will be furnished by bureaus upon request. (See Fiscal Regulations.)

**74. Freight Shipments Between Employees in the Field.**—Whenever practicable, shipments of freight from one employee in the field to another employee in the field must be made on the regular department bill of lading, which will be furnished by the chief of bureau or official in charge of a field station on request. (See Fiscal Regulations.)

**75. Shipments by Quartermaster.**—When in special cases a freight shipment is to be made by a quartermaster, United States Army, the goods will be packed and labeled, as provided for in these regulations, but shipment will not be made until after the official in charge has been communicated with by an officer or agent of the Quartermaster's Department. In such cases both the bill of lading and memorandum bill issued by the quartermaster will be returned to the issuing officer after they have been receipted by the agent of the receiving carrier.

**76. Shipments from Dealers.**—Shipments from dealers, of freight on which the charges are to be paid by the department, shall be made, whenever practicable, on a department bill of lading. The bill of lading will be made up at the department, or at field stations, and sent to the dealer with the purchase order and full instructions as to the proper method of handling the bill of lading. Freight charges should not be prepaid by the dealer in such cases.

**77. Shipments to Washington, D. C.**—Shipments to Washington, D. C., on arrival will be delivered from the several freight depots to the bureaus of the department, the chief of the supply division directing the driver to the proper bureau when necessary. When practicable, shipments from Washington, D. C., will be handled by the department wagons. In every case when drayage charges are involved the driver must be furnished by the bureau with a dray ticket properly filled in and signed by an employee of the bureau designated for the purpose in

such a manner as will fully identify the shipment. These dray tickets must be attached to the account of the drayage company for their charges when presented for payment. (See Fiscal Regulations.)

**78. Shipments Via the Atlantic Ocean.**—Shipments from the department via the Atlantic Ocean should be consigned care United States dispatch agent, New York, and the railroad company should be instructed to notify him of the arrival of the goods. The dispatch agent should be promptly furnished with the bill of lading covering the shipment and carefully instructed as to the further disposition of the property. Shipping tickets and bills of lading should be indorsed so as to show the foreign destination, e. g., "to be forwarded to Paris, France." The dispatch agent should be notified of any shipments to the department expected to arrive at New York from any foreign country and furnished with complete instructions as to their disposition.

**79. Shipments to Porto Rico.**—All shipments to Porto Rico should be billed through, care Bull-Insular Line, Baltic Terminal, Brooklyn, N. Y., and the bill of lading sent to the United States dispatch agent at New York, N. Y.

**80. Record of Shipments.**—Each bureau, office, or station issuing department bills of lading shall file in numerical order all memorandum bills. Records shall also be kept of each quartermaster's bills of lading by serial numbers, dates and places of issue, names of officers issuing them, and kinds of property shipped.

**81. Instructions to be Observed.**—Consignors and consignees should carefully observe the instructions printed on the back of bills of lading, especially those relating to the loss or damage of property shipped.

**82. Report of Delayed Shipments.**—When property invoiced is not received within a reasonable time the fact will be reported to the consignor. It should be borne in

mind that shipments by quartermaster are frequently delayed en route.

**83. Delivery of Property Direct to Field Stations.**—Delivery of property direct to field stations outside of Washington, for use in the field service, under a contract or acceptance by the General Supply Committee based upon delivery at the department in Washington, shall be made only with the consent of the contractor. In such cases shipments shall be made only on Government bills of lading and the contractors shall be required to deduct from their invoices the amount of the freight at the lowest regular established rates from the point of shipment to Washington as published by the Interstate Commerce Commission.

**84. Cash Payments Not to be Made on Shipments Over Land-Grant or Bond-Aided Railroads.**—No cash payments shall be made on shipments of supplies or property in whole or in part over land-grant or bond-aided railroads, or lines equalizing rates therewith. (See Fiscal Regulations.)

**85. Transfer of Household Effects and Other Personal Property.**—The transfer of household effects and other personal property of employees used in official work shall be subject to the provisions of the Fiscal Regulations.

**86. Shipment by Express.**—Property shall not be shipped by express if freight or parcel post service will answer the needs of the department. (See Fiscal Regulations.)

**87. Express Shipments To and From Washington, D. C.**—All matters relating to express shipments to and from Washington, D. C., shall be handled directly by the bureau concerned. The chief of the supply division will, upon request, by telephone or otherwise, arrange for the prompt collection of outgoing packages by the agent of

the proper express company and will render such assistance as may be necessary to insure prompt receipt by a bureau of imperfectly addressed incoming shipments; but all records and forms shall be prepared in the bureau, and each bureau shall also conduct all correspondence with express companies relative to shipments made by or to it. (See Administrative Regulations and Fiscal Regulations.)

**88. Valuation of Express Shipments.**—When the actual value of the express shipment is in excess of \$50 the actual value should be declared and the increased express charge paid by the department. When the value of the property is under \$50, no value should be declared, unless a lower rate may thereby be obtained. (See Fiscal Regulations.)

**89. Furnishing Penalty Envelopes or Labels to Merchants or Others for Shipping Property Prohibited.**—Penalty envelopes or penalty labels must not be furnished merchants or others from whom articles of property or supplies are purchased for the delivery of such articles by transmission through the mails. (See Administrative Regulations.)

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## APPENDIX A.

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PROVISIONS OF LAW AFFECTING THE  
PROPERTY ACCOUNTABILITY OF  
THE DEPARTMENT OF  
AGRICULTURE.

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## **PROVISIONS OF LAW AFFECTING THE PROPERTY ACCOUNTABILITY OF THE DEPARTMENT OF AGRICULTURE.**

### **REV. ST. SEC. 161.**

#### **Departmental regulations.**

SEC. 161. The head of each Department is authorized to prescribe regulations, not inconsistent with law, for the government of his Department, the conduct of its officers and clerks, the distribution and performance of its business, and the custody, use, and preservation of the records, papers, and property appertaining to it.

### **REV. ST. SEC. 525.**

#### **Custody of property, records, etc., of department.**

SEC. 525. The Commissioner of Agriculture shall have charge, in the building and premises appropriated to the Department, of the library, furniture, fixtures, records, and other property appertaining to it, or hereafter acquired for use in its business.

The designation of the Commissioner is changed to Secretary of Agriculture by act of February 9, 1899, c. 122.

### **REV. ST. SEC. 197.**

#### **Inventories of property.**

SEC. 197. The Secretary of State, the Secretary of the Treasury, the Secretary of the Interior, the Secretary of War, the Secretary of the Navy, the Postmaster-General, the Attorney-General, and Commissioner of Agriculture shall keep, in proper books, a complete inventory of all the property belonging to the United States in the buildings, rooms, offices, and grounds occupied by them, respectively, and under their charge, adding thereto, from time to time, an account of such property as may be procured subsequently to the taking of such inventory, as

well as an account of the sale or other disposition of any such property, except supplies of stationery and fuel in the public offices \* \* \*.

Rev. St. sec. 197, as amended by act February 27, 1877, c. 69, s. 1; 19 Stat. 241.

**ACT MARCH 29, 1894, c. 49.** An act to regulate the making of property returns by officers of the Government. (28 Stat. 47.)

**Certificates of loss, instead of returns, of public property, to be furnished.**

That instead of forwarding to the accounting officers of the Treasury Department returns of public property entrusted to the possession of officers or agents, the Quartermaster-General, the Commissary-General of Subsistence, the Surgeon-General, the Chief of Engineers, the Chief of Ordnance, the Chief Signal Officer, the Paymaster-General of the Navy, the Commissioner of Indian Affairs, or other like chief officers in any Department, by, through, or under whom stores, supplies, and other public property are received for distribution, or whose duty it is to receive or examine returns of such property, shall certify to the proper accounting officer of the Treasury Department, for debiting on the proper account, any charge against any officer or agent intrusted with public property, arising from any loss, accruing by his fault, to the Government as to the property so intrusted to him.

Act March 29, 1894, c. 49, s. 1, 28 Stat. 47.

**Contents and effect of certificate.**

SEC. 2. That said certificate shall set forth the condition of such officer's or agent's property returns, that it includes all charges made up to its date and not previously certified, that he has had a reasonable opportunity to be heard and has not been relieved of responsibility; the effect of such certificate, when received, shall be the same as if the facts therein set forth had been ascertained by the accounting officers of the Treasury Department in accounting.

Act March 29, 1894, c. 49, s. 2, 28 Stat. 47.

**Manner of making returns or of ascertaining liability not affected.**

SEC. 3. That the manner of making property returns to or in any administrative bureau or department, or of ascertaining liability for property, under existing laws and regulations, shall not be affected by this Act, except as provided in section one; but in all cases arising as to such property so intrusted the officer or agent shall have an opportunity to relieve himself from liability.

Act March 29, 1894, c. 49, s. 3, 28 Stat. 47.

**Regulations by heads of departments.**

SEC. 4. That the heads of the several Departments are hereby empowered to make and enforce regulations to carry out the provisions of this Act.

Act March 29, 1894, c. 49, s. 4, 28 Stat. 47.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)****Robbery of personal property of the United States.**

SEC. 46. Whoever shall rob another of any kind or description of personal property belonging to the United States, or shall feloniously take and carry away the same, shall be fined not more than five thousand dollars, or imprisoned not more than ten years, or both.

Act March 4, 1909, c. 321, s. 46, 35 Stat. 1097.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," incorporating therein the provisions of Rev. St. sec. 5456, which section is expressly repealed by section 341 of this act.

Section 47 of this act provides punishment for the embezzlement, stealing, or purloining of any money, property, record, etc., of the United States.

**ACT JANUARY 21, 1881, c. 25.** An act to regulate the award of and compensation for public advertising in the District of Columbia. (21 Stat. 317.)

**Advertising in the District of Columbia, rates of payment.**

That all advertising required by existing laws to be done in the District of Columbia by any of the departments of the government shall be given to one daily and one weekly newspaper of each of the two principal political parties and to one daily and one weekly neutral newspaper: *Provided*, That the rates of compensation for such service shall in no case exceed the regular commercial rate of the newspapers selected; nor shall any advertisement be paid for unless published in accordance with section thirty-eight hundred and twenty-eight of the Revised Statutes.

Act January 21, 1881, c. 25, s. 1, 21 Stat. 317.

Rev. St. sec. 3828, mentioned in this provision, is set forth hereinafter.

**REV. ST. SEC. 3828.**

**No publication of advertisement, notice, or proposal, without authority.**

Sec. 3828. No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.

**REV. ST. SEC. 3836.**

**Publication of advertisements, notices, and proposals for contracts.**

Sec. 3826. All advertisements, notices, and proposals for contracts for all the Executive Departments of the Government, \* \* \* shall hereafter be advertised by publi-

cation in the three daily papers published in the District of Columbia having the largest circulation, one of which shall be selected by the Clerk of the House of Representatives, and in no others. The charges for such publications shall not be higher than such as are paid by individuals for advertising in said papers, and the same publications shall be made in each of the said papers equally as to frequency: *Provided*, That no advertisement to any State, district, or Territory, other than the District of Columbia, Maryland, or Virginia, shall be published in the papers designated, unless at the direction first made of the proper head of a Department: \* \* \*

**ACT JULY 31, 1876, c. 246. (19 Stat. 102.)**

**Advertisements for contracts in District of Columbia.**

\* \* \* in no case of advertisement for contracts for the public service shall the same be published in any newspaper published and printed in the District of Columbia unless the supplies or labor covered by such advertisement are to be furnished or performed in said District of Columbia.

Act July 31, 1876, c. 246, s. 1, 19 Stat. 105.

This is a provision of the sundry civil appropriation act for the fiscal year 1877.

**REV. ST. SEC. 3618.**

**Proceeds of sales of property.**

SEC. 3618. All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except \* \* \* materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall be deposited and covered into the Treasury as miscellaneous receipts, on account of "proceeds of Government property," and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law.

**ACT JUNE 8, 1896, c. 373. (29 Stat. 267.)****Payment of expenses of sales of property from proceeds.**

That from the proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, before being deposited into the Treasury, either as miscellaneous receipts on account of "proceeds of Government property" or to the credit of the appropriations to which such proceeds are by law authorized to be made, there may be paid the expenses of such sales, as approved by the accounting officers of the Treasury, so as to require only the net proceeds of such sales to be deposited into the Treasury, either as miscellaneous receipts or to the credit of such appropriations, as the case may be.

Act June 8, 1896, c. 373, 29 Stat. 268.

This is a provision of the deficiency appropriation act for the fiscal year 1896.

A detailed statement of the proceeds of all sales of old material, etc., is required to be included in the appendix to the Book of Estimates, by Rev. St. sec. 3672.

**REV. ST. SEC. 3672.****Statement of proceeds of sales of old material, etc., to accompany Book of Estimates.**

SEC. 3672. A detailed statement of the proceeds of all sales of old material, condemned stores, supplies, or other public property of any kind except materials, stores, or supplies sold \* \* \* to exploring or surveying expeditions authorized by law shall be included in the appendix to the book of estimates.

Rev. St. sec. 3672, as amended by act February 27, 1877, c. 69, 19 Stat. 249.

**ACT JUNE 30, 1906, c. 3914. (34 Stat. 697.)****Statements of money from proceeds of public property or other sources, and of payments therefrom.**

SEC. 5. Hereafter the Secretary of the Treasury shall require, and it shall be the duty of the head of each Executive Department or other Government establishment to fur-

nish him, within thirty days after the close of each fiscal year, a statement of all money arising from proceeds of public property of any kind or from any source other than the postal service, received by said head of Department or other Government establishment during the previous fiscal year for or on account of the public service, or in any other manner in the discharge of his official duties other than as salary or compensation, which was not paid into the General Treasury of the United States, together with a detailed account of all payments, if any, made from such funds during such year. All such statements, together with a similar statement applying to the Treasury Department, shall be transmitted by the Secretary of the Treasury to Congress at the beginning of each regular session.

Act June 30, 1906, c. 3914, s. 5, 34 Stat. 763.

This section is a part of the sundry civil appropriation act for the fiscal year 1907.

**ACT JUNE 25, 1910, c. 384. (36 Stat. 703.)**

**Statement of proceeds of sales of old material, etc., to be submitted separate from Book of Estimates.**

SEC. 6. Hereafter the statement of the proceeds of all sales of old material, condemned stores, supplies, or other public property of any kind shall be submitted to Congress at the beginning of each regular session thereof as a separate communication and shall not hereafter be included in the annual Book of Estimates.

Act June 25, 1910, c. 384, s. 6, 36 Stat. 773.

This section is part of the sundry civil appropriation act for the fiscal year 1911.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)**

**Embezzling, etc., public moneys, etc.; punishment.**

SEC. 47. Whoever shall embezzle, steal, or purloin any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, shall be fined not more than five

thousand dollars, or imprisonment not more than five years, or both.

Act March 4, 1909, c. 321, s. 47, 35 Stat. 1097.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited hereinbefore, incorporating therein provisions of act March 3, 1875, c. 144, s. 1, 18 Stat. 479, which act is expressly repealed by section 341 of this act.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)**

**Receiving, etc., stolen public money, etc.; punishment.**

SEC. 48. Whoever shall receive, conceal, or aid in concealing, or have, or retain in his possession with intent to convert to his own use or gain, any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, which has theretofore been embezzled, stolen, or purloined by any other person, knowing the same to have been so embezzled, stolen, or purloined, shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both: and such person may be tried either before or after the conviction of the principal offender.

Act March 4, 1909, c. 321, s. 48, 35 Stat. 1098.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited hereinbefore, incorporating therein provisions of act of March 3, 1875, c. 144, s. 2, 18 Stat. 479, which act is expressly repealed by section 341 of this act.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)**

**Embezzlement by officer; punishment.**

SEC. 97. \* \* \* any officer of the United States, or any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or property which may have come into his possession or under his control in the execution of such office or employment, or under color or claim of authority as such officer or assistant, whether the same shall be the money or property of the United States or of some other person or party, shall, where the offense is not otherwise punishable by some statute of the United States, be fined not more than the value of

the money and property thus embezzled or converted, or imprisoned not more than ten years, or both.

Act March 4, 1909, c. 321, s. 97, 35 Stat. 1106.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," cited hereinbefore, incorporating therein provisions of Rev. St. sec. 5497, as amended by act February 3, 1879, c. 42, 20 Stat. 280. Said Rev. St. sec. 5497 and amending act are expressly repealed by section 341 of this act.

**ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)**

**Sale of prints and lantern slides from photographic negatives of the Department of Agriculture.**

And hereafter the Secretary of Agriculture is hereby authorized to furnish, upon application, prints and lantern slides from negatives in the possession of the department and to charge for the same a price to cover the cost of preparation, such price to be determined and established by the Secretary of Agriculture, and the money received from such sales to be deposited in the Treasury of the United States.

Act March 4, 1907, c. 2907, 34 Stat. 1281.

This is a provision of the agricultural appropriation act for the fiscal year 1908, cited hereinbefore. A provision in the same words, except the word "hereafter," was contained in the similar act for the preceding fiscal year.

A provision of the same act, for the disposition of photographic prints, lantern slides, etc., forest maps, and condemned property or material of the Forest Service, is set forth hereinafter.

**ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)**

**Disposition of accumulations of department files and obsolete or worthless documents or publications.**

And hereafter the Secretary of Agriculture is authorized to sell as waste waste paper, or otherwise to dispose of the accumulation of Department files which do not constitute permanent records, and all other documents and publications which have become obsolete or worthless.

Act March 4, 1907, c. 2907, 34 Stat. 1281.

This is a further provision of the agricultural appropriation act for the fiscal year 1908.

Provisions, applicable to all the departments, for the disposition of accumulations of useless papers, contained in act February 16, 1889, c. 171, are set forth hereinafter.

**ACT AUGUST 10, 1912, c. 284. (37 Stat. 269.)**

**Purchase from appropriation for "Contingent expenses, Department of Agriculture," of stationery, supplies, furniture, etc., for bureaus, divisions, and offices.**

\* \* \* That hereafter the Secretary of Agriculture may purchase stationery, supplies, furniture, and miscellaneous materials from this appropriation [“Contingent expenses, Department of Agriculture,”] and transfer the same at actual cost to the various bureaus, divisions, and offices of the Department of Agriculture in the city of Washington, reimbursement therefor to be made to this appropriation by said bureaus, divisions, and offices from their lump-fund appropriations by transfer settlements through the Treasury Department: *Provided further*, That the Secretary of Agriculture may hereafter exchange typewriters and computing, addressing, and duplicating machines purchased from any lump-fund appropriation of the Department of Agriculture.

These are provisos annexed to the appropriation for “Contingent expenses, Department of Agriculture,” in the agricultural appropriation act for the fiscal year 1913.

**ACT JANUARY 12, 1895, c. 23. (28 Stat. 601.)**

**Printing, binding, and blank books for executive departments.**

SEC. 87. All printing, binding, and blank books \* \* \* for the Executive \* \* \* Departments shall be done at the Government Printing Office, except in cases otherwise provided by law.

Act January 12, 1895, c. 23, s. 87, 28 Stat. 622.

This section supersedes Rev. St. sec. 3786.

**ACT JUNE 28, 1902, c. 1301. (32 Stat. 419.)**

**Supplies for executive departments to be furnished by Public Printer.**

The Public Printer is authorized hereafter to procure and supply, on the requisition of the head of any Execu-

tive Department or other Government establishment, complete manifold blanks, books, and forms, required in duplicating processes; also complete patented devices with which to file money-order statements, or other uniform official papers, and to charge such supplies to the allotment for printing and binding of the Department or Government establishment requiring the same.

Act June 28, 1902, c. 1301, s. 1, 32 Stat. 481.

This is a paragraph of the sundry civil appropriation act for the fiscal year 1903.

**ACT JANUARY 12, 1895, c. 23. (28 Stat. 601.)**

**Delivery of documents in charge of departments, to superintendent of documents.**

SEC. 67. All documents at present remaining in charge of the several Executive Departments, bureaus, and offices of the Government not required for official use shall be delivered to the superintendent of documents, and hereafter all public documents accumulating in said Departments, bureaus, and offices not needed for official use shall be annually turned over to the superintendent of documents for distribution or sale.

Act January 12, 1895, c. 23, s. 67, 28 Stat. 611.

**ACT FEBRUARY 25, 1903, c. 755. (32 Stat. 854.)**

**Transfer of books, etc., from departments to Library of Congress and Public Library of District of Columbia.**

The head of any Executive department or bureau or any commission of the Government is hereby authorized from time to time to turn over to the Librarian of Congress, for the use of the Library of Congress, any books, maps, or other material in the library of the department, bureau, or commission no longer needed for its use, and in the judgment of the Librarian of Congress appropriate to the uses of the Library of Congress.

Any books of a miscellaneous character no longer required for the use of such department, bureau, or commission, and not deemed an advisable addition to the Library

of Congress, shall, if appropriate to the uses of the Free Public Library of the District of Columbia, be turned over to that library for general use as a part thereof.

Act February 23, 1903, c. 755, s. 1, 32 Stat. 865.

**ACT JANUARY 12, 1895, c. 23. (28 Stat. 601.)**

**Ownership of publications furnished officers for official use; free use of publications in depositories.**

SEC. 74. Government publications furnished to judicial and executive officers of the United States for their official use shall not become the property of these officers, but on the expiration of their official term shall be by them delivered to their successors in office and all Government publications delivered to designated depositories or other libraries shall be for public use without charge.

Act January 12, 1895, c. 23, s. 74, 28 Stat. 620.

**ACT JANUARY 12, 1895, c. 23. (28 Stat. 601.)**

**Exchange of surplus documents.**

SEC. 95. Heads of Departments are authorized to exchange surplus documents for such other documents and books as may be required by them, when the same can be done to the advantage of the public service.

Act January 12, 1895, c. 23, s. 95, 28 Stat. 623.

**ACT FEBRUARY 16, 1889, c. 171.** An act to authorize and provide for the disposition of useless papers in the Executive Departments. (25 Stat. 672.)

**Accumulation of useless papers in departments; report to Congress; examination by committee; sale or other disposition.**

That whenever there shall be in any one of the Executive Departments of the Government an accumulation of files of papers, which are not needed or useful in the transaction of the current business of such Department and have no permanent value or historical interest, it shall be the duty of the head of such Department to submit to Congress a report of that fact, accompanied by a concise statement of

the condition and character of such papers. And upon the submission of such report, it shall be the duty of the presiding officer of the Senate to appoint two Senators, and of the Speaker of the House of Representatives to appoint two Representatives, and the Senators and Representatives so appointed shall constitute a joint committee, to which shall be referred such report, with the accompanying statement of the condition and character of such papers, and such joint committee shall meet and examine such report and statement and the papers therein described, and submit to the Senate and House, respectively, a report of such examination and their recommendation. And if they report that such files of papers, or any part thereof, are not needed or useful in the transaction of the current business of such Department, and have no permanent value or historical interest, then it shall be the duty of such head of the Department to sell as waste paper, or otherwise dispose of such files of papers upon the best obtainable terms after due publication of notice inviting proposals therefor, and receive and pay the proceeds thereof into the Treasury of the United States, and make report thereof to Congress.

Act February 16, 1889, c. 171, 25 Stat. 672.

This act is amended and its provisions extended by a provision of act March 2, 1895, c. 189, set forth hereinafter.

• The Secretary of Agriculture is authorized to sell or otherwise dispose of the accumulation of files and obsolete or worthless documents and publications, by a provision of act March 4, 1907, c. 2907, set forth hereinbefore.

#### **ACT MARCH 2, 1895, c. 189. (28 Stat. 910.)**

#### **Accumulation of useless papers in department buildings.**

That the Act entitled "An Act to authorize and provide for the disposition of useless papers in the Executive Departments," approved February sixteenth, eighteen hundred and eighty-nine, be, and the same is hereby, amended so as to include in its provisions any accumulation of files

of papers of a like character therein described now or hereafter in the various public buildings under the control of the several Executive Departments of the Government.

Act March 2, 1895, c. 189, 28 Stat. 933

This is a provision of the sundry civil appropriation act for the fiscal year 1896.

Act February 16, 1889, c. 171, mentioned and amended by this provision, is set forth hereinbefore. See note under that act relating to disposal of accumulation of files, etc., in the Department of Agriculture.

**ACT MARCH 4, 1907, c. 2907. (31 Stat. 1256.)**

**Sales of surplus maps and publications of Weather Bureau.**

\* \* \* hereafter the Secretary of Agriculture is authorized to sell any surplus maps or publications of the Weather Bureau, and the money received from such sales shall be deposited in the Treasury of the United States, section two hundred and twenty seven of the Revised Statutes notwithstanding; \* \* \*

Act March 4, 1907, c. 2907, 31 Stat. 1258.

This is a provision of the agricultural appropriation act for the fiscal year 1908.

Rev. St. sec. 227, mentioned in this provision, is set forth below.

**REV. ST. SEC. 227.**

**Sale of surplus maps and publications of Signal Office.**

Sec. 227. The Chief Signal-Officer may cause to be sold any surplus maps or publications of the Signal-Office, the money received therefor to be applied toward defraying the expenses of the signal-service; and an account of the same shall be rendered in each annual report of the Chief of the Signal-Service.

The weather service was transferred from the Signal Corps of the Army to the Department of Agriculture by act October 1, 1890, c., 1266, and the sale of surplus maps and publications of the Weather Bureau by the Secretary of Agriculture is authorized by a provision of act of March 4, 1907, c. 2907, set forth hereinbefore.

**ACT MAY 25, 1900, c. 555. (31 Stat. 191.)**

**Destruction of old telegrams of Weather Bureau.**

That hereafter all telegrams pertaining to the business of the Weather Bureau may be destroyed after they are

three years old, and the accounts based thereon have been settled by the Treasury Department; and the present accumulation of these old telegrams may be destroyed.

Act May 25, 1900, c. 555, 31 Stat. 204.

This is a provision of the agricultural appropriation act for the fiscal year 1901.

**ACT JUNE 19, 1878, c. 317.** An act to protect public libraries in the District of Columbia, and for other purposes. (20 Stat. 171.)

**Injuring or destroying, stealing, etc., books, etc.; punishment.**

That any person who shall steal, wrongfully deface, injure, mutilate, tear, or destroy any book, pamphlet, or manuscript, or any portion thereof, belonging to the Library of Congress, or to any public library in the District of Columbia, whether the property of the United States or of any individual or corporation in said district, or who shall steal, wrongfully deface, injure, mutilate, tear, or destroy any book, pamphlet, document, manuscript, print, engraving, medal, newspaper, or work of art, the property of the United States, shall be held guilty of a misdemeanor, and, on conviction thereof, shall, when the offense is not otherwise punishable by some statute of the United States, be punished by a fine of not less than ten dollars nor more than one thousand dollars, and by imprisonment for not less than one nor more than twelve months, or both, for every such offense.

Act June 19, 1878, c. 317, 20 Stat. 171.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)**

**Stealing, Injuring, or destroying, etc., records, books, etc., of the United States.**

SEC. 128. Whoever shall wilfully and unlawfully conceal, remove, mutilate, obliterate, or destroy, or attempt to conceal, remove, mutilate, obliterate, or destroy, or, with intent to conceal, remove, mutilate, obliterate, destroy, or steal, shall take and carry away any record, proceeding, map, book, paper, document, or other thing, filed or deposited with any clerk or officer of any court of the United

States, or in any public office, or with any judicial or public officer of the United States, shall be fined not more than two thousand dollars, or imprisoned not more than three years, or both.

Act March 4, 1909, c. 321, s. 128, 35 Stat. 1111.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," incorporating therein the provisions of Rev. St. sec. 5403, which section is expressly repealed by section 341 of this act.

**ACT MARCH 4, 1909, c. 321. (35 Stat. 1088.)**

**Unlawfully removing, injuring, or destroying records, books, etc., of United States, by officer in charge thereof.**

SEC. 129. Whoever, having the custody of any record, proceeding, map, book, document, paper, or other thing specified in the preceding section, shall wilfully and unlawfully conceal, remove, mutilate, obliterate, falsify, or destroy any such record, proceeding, map, book, document, paper, or thing, shall be fined not more than two thousand dollars, or imprisoned not more than three years, or both; and shall moreover forfeit his office and be forever afterward disqualified from holding any office under the Government of the United States.

Act March 4, 1909, c. 321, s. 129, 35 Stat. 1112.

This is a section of "An act to codify, revise, and amend the penal laws of the United States," incorporating therein the provisions of Rev. St. sec. 5408, which section is expressly repealed by section 341 of this act.

**ACT AUGUST 30, 1890, c. 837. (26 Stat. 371.)**

**Meteorological instruments for voluntary observers.**

\* \* \* the Secretary of War, as he may think proper, may cause to be issued such meteorological instruments (not exceeding one set valued at fifteen dollars to any one county) to voluntary unpaid observers, in order to secure meteorological data from such observers, under regulations to be prescribed by the Secretary of War, \* \* \*

Act August 30, 1890, c. 837, s. 1, 26 Stat. 398.

This is a provision of the sundry civil appropriation act for the fiscal year 1891.

The weather service was transferred from the Signal Corps of the Army to the Department of Agriculture by act October 1, 1890, c. 1266.

**ACT MARCH 4, 1907, c. 2907. (34 Stat. 1256.)**

**Sale of photographic prints, etc., and forest maps, and of condemned property or materials.**

\* \* \* hereafter he [the Secretary of Agriculture] may dispose of photographic prints (including bromide enlargements), lantern slides, transparencies, blueprints, and forest maps at cost and ten per centum additional, and condemned property or materials under his charge in the same manner as provided by law for other bureaus;

\* \* \*

Act March 4, 1907, c. 2907, 34 Stat. 1270.

This is a provision, under "General Expenses, Forest Service," of the agricultural appropriation act for the fiscal year 1908. Similar provisions, without the word "hereafter," are contained in the similar appropriation acts for the previous fiscal years, beginning with 1906.

**ACT MAY 23, 1908, c. 192. (35 Stat. 251.)**

**Sale of copies of card index of publications of department.**

And hereafter the Secretary of Agriculture may furnish to such institutions or individuals as may care to buy them, copies of the card index of the publications of the Department and of other agricultural literature prepared by the library, and charge for the same a price covering the additional expense involved in the preparation of these copies.

Act May 23, 1908, c. 192, 35 Stat. 264.

This is a provision of the agricultural appropriation act for the fiscal year 1909, cited above. Provisions in substantially the same language, but without the word "hereafter," accompanied appropriations for the Library in the similar appropriation acts for 1904 and subsequent fiscal years.

A similar provision, relating to the sale of a card index of agricultural literature prepared by the Office of Experiment Stations, is set forth hereinafter.

**ACT MAY 23, 1908, c. 192. (35 Stat. 251.)****Sale of copies of card index of agricultural literature; disposition of proceeds.**

And the Secretary of Agriculture hereafter may furnish to such institutions or individuals as may care to buy them copies of the card index of agricultural literature prepared by the Office of Experiment Stations, and charge for the same a price covering the additional expense involved in the preparation of these copies, the money received from such sales to be deposited in the Treasury of the United States as miscellaneous receipts; \* \* \*.

Act May 23, 1908, c. 192, 35 Stat. 266.

This is a provision of the agricultural appropriation act for the fiscal year 1909. Provisions in substantially similar language, but without the word "hereafter", accompanied appropriations for "Office of Experiment Stations" in the agricultural appropriation acts for the fiscal year 1893 and intervening fiscal years.

A similar provision of the act relating to the sale of a card index of agricultural literature, prepared by the Library of the department, is set forth hereinbefore.

**ACT MARCH 4, 1915. (38 Stat. 1109.)****Sale of copies of card index of agricultural literature; disposition of proceeds.**

And the Secretary hereafter may furnish such institutions or individuals as may care to buy them copies of the card index of agricultural literature prepared by the Department of Agriculture in connection with its administration of the Act of March second, eighteen hundred and eighty-seven (Twenty-fourth Statutes at Large, page four hundred and forty), and the Act of March sixteenth (Thirty-fourth Statutes at Large, page sixty-three), and the Acts amendatory and supplementary thereto, and charge for the same a price covering the additional expenses involved in the preparation of these copies, the money received from such sales to be deposited in the Treasury of the United States as miscellaneous receipts.

Act March 4, 1915, 38 Stat. 1109.

**ACT MARCH 4, 1915. (38 Stat. 1114-1115.)****Sale or exchange of animals or animal products.**

Hereafter the Secretary of Agriculture is authorized to sell in the open market or to exchange for other live stock such animals or animal products as cease to be needed in the work of the department, and all moneys received from the sale of such animals or animal products or as a bonus in the exchange of the same shall be deposited in the Treasury of the United States as miscellaneous receipts.

Act March 4, 1915, 38 Stat. 1114-1115.

**ACT MARCH 4, 1913, c. 145. (37 Stat. 828.)****Preparation and sale of pathological and zoological specimens; disposition of receipts.**

And hereafter the Secretary of Agriculture is authorized to prepare and sell at cost such pathological and zoological specimens as he may deem of scientific or educational value to scientists or others engaged in the work of hygiene and sanitation: *Provided*, That all moneys received from the sale of such specimens shall be deposited in the Treasury as miscellaneous receipts.

Act March 4, 1913, c. 145, 37 Stat. 833.

This is a paragraph accompanying appropriations for "General Expenses, Bureau of Animal Industry," in the agricultural appropriation act for the fiscal year 1914.

**ACT JUNE 30, 1914, c. 131. (38 Stat. 415.)****Exchange of scientific apparatus and laboratory equipment of the Department of Agriculture.**

The Secretary of Agriculture may hereafter exchange general scientific apparatus and laboratory equipment purchased from any appropriation of the Department of Agriculture.

Act June 30, 1914, c. 131, 38 Stat. 441.

This is a provision of the agricultural appropriation act for the fiscal year 1915.

**ACT AUGUST 1, 1914, c. 223. (38 Stat. 609.)****Use of furniture although not corresponding to regulation plan.**

And all furniture now owned by the United States in other public buildings and in buildings rented by the United States shall be used, so far as practicable, whether it corresponds with the present regulation plan for furniture or not.

Act August 1, 1914, c. 223, s. 1, 38 Stat. 618.

This is a provision of the sundry civil appropriation act for the fiscal year 1915, following an appropriation for furniture, carpets, and gas and electric fixtures and repairs of same, for all public buildings under the control of the Treasury Department. Similar provisions were contained in the sundry civil appropriation act for the fiscal year 1901 and each subsequent similar act thereafter previous to this act.

**ACT APRIL 6, 1914, c. 52. (38 Stat. 312.)****Use of paper owned by executive departments in work therefor.**

Paper now owned by any executive department or other Government establishment at Washington, District of Columbia, may be used by the Government Printing Office in executing work for such department or establishment.

Act April 6, 1914, c. 52, s. 1, 38 Stat. 328.

This is a paragraph, under the heading "Government Printing Office," in the urgent deficiencies appropriation act for the fiscal year 1914 and prior years.

**ACT MARCH 4, 1911, c. 238. (36 Stat. 1235.)****Traveling expenses and charges for transportation of effects, etc., of officers and employees of the Department of Agriculture transferred from one station to another.**

That hereafter officers and employees of the Department of Agriculture transferred from one official station to another for permanent duty, when authorized by the Secretary of Agriculture, may be allowed actual traveling expenses, including charges for the transfer of their effects and personal property used in official work, under such

rules and regulations as may be prescribed by the Secretary of Agriculture.

Act March 4, 1911, c. 238, 36 Stat. 1265.

This is a provision of the agricultural appropriation act for the fiscal year 1912.

**ACT AUGUST 18, 1914 (38 Stat. 693).**

**Sale of official standards.**

SEC. 9. The Secretary of Agriculture is authorized and directed to prepare practical forms of the official cotton standards which shall be established by him, and to furnish such practical forms from time to time, upon request, to any person, the cost thereof, as determined by the Secretary of Agriculture, to be paid by the person requesting the same, and to certify such practical forms under the seal of the Department of Agriculture and under the signature of the said Secretary, thereto affixed by himself or by some official or employee of the Department of Agriculture thereunto duly authorized by the said Secretary.

Act August 18, 1914, 38 Stat. 693.

**ACT MARCH 4, 1915 (38 Stat. 1101).**

**Sale of samples of pure sugar, naval stores, microscopical specimens, etc.**

\* \* \* and hereafter the Secretary of Agriculture may furnish, upon application, samples of pure sugar, naval stores, microscopical specimens, and other products to State and municipal officers, educational institutions, and other parties and charge for the same a price to cover the cost thereof, such price to be determined and established by the Secretary, and the money received from sales to be deposited in the Treasury of the United States as miscellaneous receipts.

Act March 4, 1915, 38 Stat. 1101.

**ACT MARCH 4, 1915 (38 Stat. 1107).****Exchange of books and periodicals.**

That hereafter the Secretary of Agriculture may exchange books and periodicals of the library not needed for permanent use for other books and periodicals.

Act March 4, 1915, 38 Stat. 1107.

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## APPENDIX B.

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### LIST OF EXPENDABLE AND NONEXPENDABLE PROPERTY.

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## EXPENDABLE AND NONEXPENDABLE PROPERTY.

The following list of "Expendable" and "Nonexpendable" property divides the property of the department into *general classes* and does not necessarily show the bureau designation to be followed in taking it up on the returns. The list shows articles which are known to be parts of other articles and such parts will only be accounted for separately when they are temporarily carried in stock. The list also shows articles of glassware which occasionally are used in the laboratories and when so used they will be considered as "laboratory glassware" and therefore will be expendable:

(a) Articles not exceeding 25 cents in value marked with an asterisk will be considered as "Expendable," and articles exceeding 25 cents in value marked with an asterisk will be considered as "Nonexpendable."

(b) Articles marked "Expendable" may be made "Nonexpendable" in special cases in the discretion of the chief of bureau.

(c) Articles not specifically mentioned must be submitted to the Secretary for classification, unless such articles are similar in character to those enumerated under a general class, in which case they may be considered as being included under the general class.

(d) Fixtures placed by the department in a private building which has been rented will be accounted for as "Nonexpendable," and shall be removed when the building is vacated. Fixtures placed in a building owned by the department may be considered as a part of the building and need not be accounted for separately.

(e) Materials and parts for construction purposes may be considered as expended when applied to the work, but the constructed article in its entirety, such as a telegraph line, building, fence, shed, or wall case, must be accounted for when completed. Materials and parts for repair purposes or to replace other parts will become a part of the article repaired or to which it has been attached,

such as a boiler, vehicle, telegraph line, fence, or electric fan, and may be considered as expended when applied to the work. When it is impracticable to obtain by purchase parts needed for the repair or improvement of other articles or the creation of new articles, or when economy of expenditure or efficiency of use will result, and the necessary parts can be taken from articles on hand and no longer needed for the purpose for which originally designed, such articles on hand may be regarded as parts and expendable under this paragraph. Entire articles may be purchased and considered as parts and expendable when immediately used in the same way. When in experimental or research work it becomes necessary to destroy an article ordinarily carried as nonexpendable it may be considered expendable for the purpose of the investigation in which it is used.

(f) All articles of platinum shall be carried as nonexpendable. Owing to its value, all platinum shall, so far as practicable, be safeguarded, and shall be accounted for by weight, size, or identification mark, and every transfer from one official or employee to another shall be evidenced by a receipt, and any loss, damage, or consumption in use, or other disposition of same, shall be recorded.

(g) Under the item "Outfits" each article comprising the outfit must be accounted for.

Expendable.	Nonexpendable.
Acetometers or acidimeters.	Abbeissenschreibers. Accumulators.
Adjusters, cord.	Adapters: Camera. Microscope. Addressers, envelope, hand. Adhesivometers. Adjusters: Casement. Wood pitch. Adzes: Hand. Tree. Agitators, spray pump.

Expendable.	Nonexpendable.
Albumenometers.	
Albums.	
Alloys.	
Alidades.	
Ambulances.	
Ammeters.	
Analyzers, microscopic.	
Anchors.	
Andirons.	
Anemographs.	
Anemometers.	
Angles, drawing.	
Animals (for experimental purposes or for slaughter for food purposes).	
Annuciators:	
Elevator style.	
House style.	
Anvils.	
Apertometers.	
Apparatus:	
Beckman.	
Berlese.	
Blast.	
Bleaching.	
Carbonating.	
Centering.	
*Chemical, other than glass and porcelain, costing over 25 cents.	
Combustion.	
Constant temperature.	
Counting.	
Damping-off	
Defining, camphor.	
Dewpoint.	
Diffraction.	
Digestion.	
Distilling.	
Drafting.	
Drawing and projection.	
Drop recording.	
Egg candling.	
Electrical.	
Electro-analysis.	
Electro-culture.	
Electrolytic.	
Extraction.	
For cutting tobacco leaves into microscopic sections.	
For determining permanent set of rubber.	
For filling bottles.	
For sectioning cereals.	
For testing flintness of grains.	
Freezing.	
Fumigating.	

Expendable.	Nonexpendable.
Asbestos. Aspirators, glass. Atomizers, glass.	Apparatus—Continued. Gas analysis and gas testing. Gas exhausters. Grain crushing. Humidity. Incinerating. Inflating. Klemm. *Laboratory, other than glass and porcelain, costing over 25 cents. Leveling. Measuring. Melting point determining. Microscopic. Moisture. Orsat. Oxygen bomb. Perfusion (Kronecker). Photographic. Potato drying. Press, tincture. Pure yeast and fermenting. Refining camphor. Respiration, metal. Serum solidifying. Shaking. Sodium light. Soil sampling. Sorter. Specific gravity. Stirring. Sugar determining. Surgical. Tension. Time recording. Vacuum drying. Vetch. Wireless telegraph. Wax rendering. Aprons: Carriage. Laboratory. Storm. Wagon. Areameters. Arms: Direction, sets. Telephone. Arresters, lightning. Arrows, metal.
	Aspirators, metal. Atlases. Atomizers, metal.

## Expendable.

Attachments:  
 Chain pull.  
 \*Drill, costing up to 25 cents.  
 Farm implements, extra parts.  
 \*Lathe, costing up to 25 cents.

\*Augers, costing up to 25 cents:  
 Carpenter's.  
 Posthole.  
 Soil.

Awls.

Bags:  
 Burlap.  
 Canvas.  
 Cotton.  
 Paper.

## Nonexpendable.

Attachments:  
 Balance.  
 Camera.  
 Compass.  
 Drawing board.  
 \*Drill, costing over 25 cents.  
 Heating.  
 Height gauge.  
 High-speed mill.  
 Hoisting, for storm-warning towers.  
 Hook gauge.  
 Inking, multigraph.  
 \*Lathe, costing over 25 cents.  
 Multiple.  
 Parallel, for drawing table.  
 Regulating.  
 Steam engine indicator test.  
 Tripod.

\*Augers, costing over 25 cents:  
 Carpenter's.  
 Posthole.  
 Soil.

Autoclaves:  
 Chemical.  
 Force, cement.  
 Steam, pressure.  
 Automobiles.

Awnings.  
 Axes:  
 Hand.  
 Pocket.

Backgrounds, photographic.  
 Badges, metal.

Bags:  
 Feed or nose.  
 Field, note book.  
 Game.  
 Leather.  
 Mail.  
 Money.  
 Picking.  
 Rubber.  
 Saddle.  
 Sleeping.  
 Tool.  
 Traveling.  
 Wash.  
 Water.

Balances:  
 Analytical.  
 Beam.

Expendable.	Nonexpendable.
	Balances—Continued. Chemical. Computing. Lever. Prescription. Snow-measuring. Specific gravity. Spring. Sugar testing. Torsion. Balers, hay.
Ballasts, for Cooper-Hewitt lamp.	Ballers, potato. Balloons.
Balls, moth. Bandages: Horse. Hospital. Bands, rubber.	Barographs. Barometers: Aneroid. Mercurial. Barrels, metal. Bars: Nail. Pinch. Posthole. Slice. Wrecking. Baseboards, camera. Bases, floor, copyholder.
*Basins, costing up to 25 cents: China. Enameled. Granite. Porcelain. Stone. Tin. Baskets: Desk. *Market, costing up to 25 cents. Shipping. Test tube, wire. Waste.	*Basins, costing over 25 cents: China. Enameled. Granite. Porcelain. Stone. Tin. Baskets: Clothes. Dewar. Hand grenade. Leatheroid. *Market, costing over 25 cents. Meat. Picking. Potato. Oak splint or bamboo. Spittoon carrier, wire. Truck or warehouse.
Baths: *Sand.	Baths: Drying. Laboratory. Letterpress.

## Expendable.

Batteries, other than storage:

Dry.

Wet.

Beakers:

\*Metal, costing up to 25 cents.  
Other than metal.

Beaters:

\*Egg, costing up to 25 cents.

Beeswax.

\*Binders, costing up to 25 cents:

Loose leaf.

Vest pocket, loose leaf.

## Nonexpendable.

Baths—Continued.

Paraffin.

Steam.

Thermal.

Water.

Batons, watchman's.

Batteries, storage.

Beakers:

\*Metal, costing over 25 cents.

Beaters:

\*Egg, costing over 25 cents.  
Rug.

Beams, weightmaster's.

Bedplates.

Beds, wagon.

Bedsteads.

Beehives.

Bellows:

Foot.

Hand.

Bells:

Call or electric.  
Dinner.  
Farm.  
Magneto test.

Belting:

Canvas.  
Leather.

Belts:

Cartridge.  
Machine.  
Repairman's.  
Tool.

Benches:

Cabinetmaker's.  
Carpenter's.  
Drill.  
Laboratory.  
Lathe.  
Lawn.  
Optical.  
Vise.

Benders, tire.

Bevels.

Bicycles.

Binders:

Corn.

Grain.

\*Loose leaf, costing over 25 cents.

\*Vest pocket, loose leaf, costing  
over 25 cents.

Expendable.	Nonexpendable.
Biscuits, dog.	Bins, flour and grain. Bird scarers.
*Bits, costing up to 25 cents:	Bistouries.
Auger.	*Bits, costing over 25 cents:
Beet boring.	Auger.
Bridle.	Beet boring.
Drenching.	Bridle.
Drill.	Drenching.
Expansion.	Drill.
Plane.	Expansion.
Screw driver.	Plane.
Blades:	Screw driver.
Awl.	Blackboards.
Cigar.	Blades:
Fan.	*Saw, other than hack, costing
Saw, hack.	over 25 cents.
*Saw, other than hack, costing up to 25 cents.	Scythe.
Blanks, key.	Blankets:
Blocks:	Bed.
Clineh.	Horse.
Fixture, electrical.	Printing and lithographing press.
Paving.	Saddle.
*Pulley, costing up to 25 cents.	Blast, sand.
Blotters.	Blocks:
Board:	Base.
Beaver.	Drill.
Binder's.	Pillow.
Bristol.	*Pulley, costing over 25 cents.
Ceil.	Ratchet.
Compo.	Signal.
Corrugated.	Stamp.
Illustrating.	Stereotype.
Manila.	Triple roller.
Mounting.	Blowers:
	Air.
	Electric.
	Powder.
	Pressure.

Expendable.	Nonexpendable.
Board—Continued.	
Neponset.	
Oil.	
Press.	
Straw.	
Tag.	
Tar.	
Upson.	
Vulcanized hard fiber.	
Boards:	Boards:
Bread.	Cheese.
File.	Cigar.
Hygrometer.	Copy (camera).
Lens.	Drawing.
Maximum and minimum thermometer.	Field writing.
Ironing.	
Kneading.	
Printing.	
Rabbitt.	
Setting.	
Sketching.	
Skid.	
Stadia.	
Stove.	
Switch.	
Terrapin.	
Traverse.	
Wash.	
Boats:	Boats:
Combustion, metal.	
Row.	
Bobs, plumb.	Boilers:
Bodkins.	Agate.
Copper.	
Steam.	
Wash.	
*Bolts, metal, costing up to 25 cents.	*Bolts, metal, costing over 25 cents. Bombs, for electric ignition.
Bon Ami.	Bookcases:
Combined, with cupboard or secretary.	
Revolving.	
Stationary.	
Books:	Books:
Atlases.	
Directories (city).	
Fiction.	
Law.	
Marine.	
Professional.	
Scientific.	
Books:	
Blank.	
Diaries.	
Index.	
Journal.	
Ledger.	
Letter copying.	
Manifold.	

Expendable.	Nonexpendable.
Books—Continued. Map. Memorandum. Record. Road survey. Scrap. Stenographer's note.	Books—Continued. Technical. Text.
Bottles, glass: Color, for holding atlas tints Laboratory. Prescription. Thermos, glass. Water-cooler.	Bookstacks, library. Booths, telephone. Boots: Horse. Men's. Borers: Cork. Increment. Bottles, other than glass: Hot-water. Thermos, metal.
Bottoms, chair: Cane. Wood. Bowls: *Household, costing up to 25 cents.	Bowls: Closet. Dampening. *Household, costing over 25 cents. Platinum.
Boxes: Desk, for letters. File, pasteboard. *Lantern slide, costing up to 25 cents. *Lens, costing up to 25 cents. Mailing and shipping. Pill. Powder. *Switch, costing up to 25 cents. Thermometer. *Tin, costing up to 25 cents. Ointment. *Wood, other than filing and shipping, costing up to 25 cents.	Bows, wagon. Boxes: Barometer. Battery. Breeding. Cable. Call. Camera. Carbon. Casting. Coal and wood. Concrete. Conduit, electrical. Connector. Contact. Copper. Cotton. Culinary. Culture, metal. Cutting. Division, for canal rating. Drying. Feed. File, metal and wood. Fire-alarm. Fumigating.

Expendable.	Nonexpendable.
Brackets: *Metal, costing up to 25 cents. Wood.	Boxes—Continued. Ice. Insect. Japanned, for colors.
Brads.	*Lantern-slide, costing over 25 cents. *Lens, costing over 25 cents.
Brass, bars and sheets.	Mail. Metal. Miter. Photographic. Resistance. Seed (except for shipping).
Brick: Building. Fire. Paving.	Soil. Solar lantern. Steaming. *Switch, costing over 25 cents. *Tin, costing over 25 cents.
Broaches. *Broilers, costing up to 25 cents.	Tobacco. Type. *Wood, other than filing and shipping, costing over 25 cents. Zinc fixing and washing.
Braces: Carpenter's. Corner. Trench. Tripod.	Braces: Brackets: *Metal, costing over 25 cents.
Brakes: Hemp. Rope.	Brakes: Braziers. Breakers: Brush. Cord. Electric. Ice.
Bridges: Electrolytic. Oswald. Pyrheliometer. Soil. Wheatstone. Bridles.	Bridles. *Broilers, costing over 25 cents.

Expendable.	Nonexpendable.
Bronze, bars and sheets.	
Brooms:	Brooders.
Floor.	
Push.	
Whisk.	
Brushes:	Brushes:
Artist's.	Floor polishing, large, with han-
Blacking.	dle.
Bottle.	Toilet.
Chemical work.	
Cleaning, closet.	
Copying.	
Crumb.	
Cuspidor.	
Draftsman's.	
Dust.	
Glue.	
Horse.	
Kalsomine and whitewash.	
Lacquering.	
Lye.	
Machinist's.	
Mane.	
Marking.	
Mimeograph.	
Mucilage.	
Painter's dusting.	
Paste.	
Photographic.	
Radiator.	
Scrub.	
Shaving.	
Sink.	
Stencil.	
Sweeps, floor and wall.	
Test-tube.	
Typewriter.	
Wall.	
Window.	
*Buckets or pails, costing up to 25 cents:	*Buckets or pails, costing over 25 cents:
Canvas.	Canvas.
Enameled.	Enameled.
Galvanized iron.	Galvanized iron.
Paint.	Paint.
Papier-mâché.	Papier-mâché.
Soil dish.	Soil dish.
Wood.	Wood.
Buckles.	Buffers, blacksmith.
	Buggies.
	Buildings.
Bulbs:	
Atomizer.	
Blow.	

Expendable.	Nonexpendable.
Bulbs—Continued.	
Conjugate.	
Dental.	
Electric.	
Pipette.	
Putty.	
Rubber.	
Thermograph.	
Bumpers, rubber.	Bundlers, cigar.
Bunting.	Bureaus.
Burettes, glass.	Burettes, metal.
Burlap.	
Burners:	Burners:
Blast.	Acetylene.
Bunsen.	Alcohol.
Gas, for fixtures.	Electric.
Lamp.	
Lantern.	
Burnishine.	Burnishers, hand.
Bushings.	
Buttons:	
Clothing, collar, suspender, etc.	
Door, iron and brass.	
Push, electric.	
Upholstering.	
Buzzers, electric.	
Cabinets:	
Blue print or plan.	
Card index.	
Chemical.	
Culture tube.	
Drawing table.	
File.	
Glassware.	
Insect.	
Kitchen.	
Laboratory.	
Lantern slide.	
Medicine.	
Metal and wood.	
Microscope slide.	
Milling machine.	
Multigraph.	
Pamphlet.	
Photographic.	
Planotype.	
Press copy and bookcase.	
Seed.	
Soil.	
Stationery.	
Storage.	
Toilet and mirror.	
Towel.	
Work.	

Expendable.	Nonexpendable.
Calendars, desk. *Calipers, costing up to 25 cents. Calking: Jute. Lead. Oakum. Calks: Horse. Mule.  Candles. *Candlesticks, costing up to 25 cents. Cane, chair.	Cables. Cages: Animal. Breeding. Fumigating. Hibernating. Inoculating. Insect. Metabolism. Parasite. Soil sampling. Valve. Calculators.  *Calipers, costing over 25 cents.
*Cans, costing up to 25 cents: Brass. Copper. Galvanized iron. Steel. Tin. Zinc.	Calorimeters. Cameras or kodaks. Candlers, egg.  *Candlesticks, costing over 25 cents.
*Caps for men, costing up to 25 cents. Carbides.  Carbons: Battery. Lamp. Carboys.	Canoes. *Cans, costing over 25 cents: Brass. Copper. Galvanized iron. Steel. Tin. Zinc. Cannulas, metal. Canteens. Capes. Capotes. *Caps for men, costing over 25 cents.
Cards, paper and metal.	Carbines.  Carburetors.  Carpets. Carriages. Carriers: Camera and film. Hay and straw. Luggage.

Expendable.	Nonexpendable.
	Carriers—Continued. Metal disk. Track. Tub. Window shade.
Cars: Canal rating. Coal, hand. Hay-track. Railway.	Cars: Canal rating. Coal, hand. Hay-track. Railway.
Carts: Barrel. Canoe. Hand, push. Horse.	Carts: Barrel. Canoe. Hand, push. Horse.
Cases: Mailing. Pillow.	Cases: Addressograph. Apparatus.
	Battery. Brief. Camera. Carrying. Chart stand. Chemical.
	Culture and reagent. Current meter. Instrument. Laboratory.
	Map. Poison antidotes. Printing. Show.
	Sketching. Soil auger. Specimen. Suit.
	Typewriter, carrying. Wall.
Casks, wood. Casseroles, laboratory. Casters. Castings.	Cashiers, automatic. Casks, metal. Casseroles, cooking.
Catches. *Catheters, costing up to 25 cents.	Catchers, grass. *Catheters, costing over 25 cents. Cathetometers.
Cells: Battery. Conductivity. Resistance. Celluloid. Cement: Adhesive. Belt. Construction.	

Expendable.	Nonexpendable.
Cement—Continued. Furnace. Magnesia. Motion-picture. Pad. Portland. Rubber, liquid. Steam and water pipe.	Centrifuges: Electric. Hand. Chains: Cow. Dog. Engineer's. Halter. Jack. Log. Pipe. Surveyor's. Trace. Chairs: Bentwood. Camp. Dining room. Folding. Kitchen. Office. Porch. Rocking. Typewriter.
Chains: Basin. Sash. Transom. Weight.	
Chalk: French. Prepared. Chambers, moist, glass.	Chambers: Counting. Culture. Filter. Vacuum. Water. Chandeliers. Chanelers, leather.
Charcoal. *Charts, costing up to 25 cents: Climatic. Element. Metric.	Chartometers. *Charts, costing over 25 cents: Climatic. Element. Metric. Chases, printing. Checks, door.
Cheesecloth. Chemicals.	Chests: Storage. Tool.

Expendable.	Nonexpendable.
Chickens.	Chiffoniers.
Chimneys, lamp.	*Chisels, costing over 25 cents.
*Chisels, costing up to 25 cents.	Chondrometers.
	Choppers:
	Cornstalk.
	Feed.
	Meat.
	Chronographs.
	Chronometers.
	Churns.
Cinches.	Circles, arc and ball.
Clamps:	Cisterns, barometer.
Basin.	Clamps:
Cable.	Arm.
Casting box.	Cabinetmaker's and carpenter's.
Condenser.	For hook gauge attachment.
Hose.	
Laboratory.	
Lantern slide.	
Micro.	Clarifiers.
Saw.	
Splicing (lineman's connectors).	Cleaners:
Stereotype.	Boiler tube.
Support.	Chalk plate.
Clay:	Ditch.
Fire.	Flue and scraper.
Modeling.	Potato.
Cleaners, gun.	Tile.
	Vacuum.
	Cleavers, butcher's.
Clevises.	Climbers and straps.
	Clinchers.
	Clinometers, compass.
	Clippers:
	Dog.
	Fruit picking.
	Horse.
Clips:	Clocks:
Paper.	Bracket.
Photograph.	Desk.
Window-shade roller.	

Expendable.	Nonexpendable.
Cloth. Cloths, letter press. Clothespins.	Clocks—Continued. Electric. Mantel. Photographic timing. Wall. Watchman's. Closets, drying.
Coal.	Clusters, electric. Clutches: Friction. Scroll.
*Cocks, plumbing and laboratory, costing up to 25 cents.	Coats. *Cocks, plumbing and laboratory, costing over 25 cents.
Coils, glass.	Coherers. Coils, metal: Field. Heating. Immersion. Induction. Motor vibration. Resistance.
Colanders. Collars, shafting.	Collars: Dog. Horse. Mule. Collectors: Atmospheric. Mechanical. Colorimeters.
Colors: Lantern slide. Oil. Water. Combs: Carding. Curry. Graining. Mane.	Combs: Rice. Toilet.
	Comforts. Commutators. Comparators: Color. Thermo. Compartments, constant tempera- ture.

Expendable.	Nonexpendable.
Compasses: *Drawing, costing up to 25 cents. *Pen and pencil, costing up to 25 cents.	Compasses: Beam. *Drawing, costing over 25 cents. Magnetic. *Pen and pencil, costing over 25 cents. Surveyor's.
Compound: Acid and alkali proof. Chatterton's. Flexible. Insulating. Licorice powder. Welding.	Compressometers. Compressors. Computers, alcohol. Condensers, other than glass: Electric. *Laboratory, costing over 25 cents. Microscope.
Condensers: Laboratory, glass. *Laboratory, other than glass, costing up to 25 cents.	Cones: Platinum. Reflecting.
Conduits. Cones: Filtering. Pin Connectors: Conductivity apparatus, carbonic. Single and double.	Contacts, wind direction. Containers: Seed. Soap. Controllers, speed, motors. Converters, rotary. Conveyors, kiln. Cookers: Fireless. For use in alcohol work. Lime sulphur. Oatmeal. Pressure. Vacuum.
Copper, bars and sheets. Coppers, battery. Cord: Blocking, for kites. Electric. Picture. Sash.	Coolers: Cream. Mash. Milk. Water. Wine, metal only.

Expendable.	Nonexpendable.
Cord—Continued. Window shade. Wrapping. Cordage. Cork, compressed sheet. Corks. *Corkscrews, costing up to 25 cents. Corners, art, for photo albums. Cornstarch.	*Corkscrews, costing over 25 cents.
Cots, finger. Cotton: Absorbent. Batting. Duck. Sheet. Spool. Waste.	Costumers. Cots, sleeping.
*Counterbores, costing up to 25 cents.	Coulters. *Counterbores, costing over 25 cents.
*Countersinks, costing up to 25 cents. Couplings: Elbow. Hose. Round, belt lacing.	Counters: Kiosk. Office. Ratchet. Revolutionary electric. Twist fiber. Typewriter. *Countersinks, costing over 25 cents.
Covers: Cock-hole, basin. Desk. Paper. Pot. Typewriter.	Covers: Camera. Carriage. Chair seat. Cot. Dial, anemometer. Horse. Instrument. Lantern slide. Plant. Printing press. Stack. Storm. Tank. Wagon. Crackers, nut. Cradles, grain. Cranes, portable and hoist. Crates, other than shipping.
Crates, shipping. Crayons.	Creamers.

Expendable.	Nonexpendable.
Crocks. Cross arms, telegraph and telephone.	Crematories. Crimpers, cap.
Crucibles: *Metal, costing up to 25 cents. Other than metal. *Cruets, costing up to 25 cents.	Cross arms, anemometer. Crowbars. Crueibles: *Metal, costing over 25 cents.
Cups: Color. Glass. Hygrometer. Ink. Laboratory. Measuring. *Metal, costing up to 25 cents. Paste. Sponge. *Cups and saucers, dining, costing up to 25 cents.	*Cruets, costing over 25 cents. Crushers. Cultivators: Hand. Riding. Walking. Cupboards. Cups: Anemometer, with arms. *Metal, costing over 25 cents.
Cushions: Pin. Typewriter.	*Cups and saucers, dining, costing over 25 cents. Curtains, window. Curves, drafting and drawing. Cushions: Air. Couch. Cuspidors: Aluminum. Brass. China. Iron. Steel.
Cut-outs, plug. *Cutters, costing up to 25 cents. Card. Cigar. Dock. Ensilage. Feed. Gasket. Gear. Glass. Hay. Hide. Meat. Metal. Pipe. Potato. Tobacco.	*Cutters, costing over 25 cents. Card. Cigar. Dock. Ensilage. Feed. Gasket. Gear. Glass. Hay. Hide. Meat. Metal. Pipe. Potato. Tobacco.

Expendable.	Nonexpendable.
Cutters, costing up to 25 cents— Continued. Washer. Wire.	Cutters, costing over 25 cents— Continued. Washer. Wire.
Cylinders, glass.  <b>D</b> ams, canvas, irrigating. Demijohns. Denim.	Cylometers. Cyclostyles. Cylinders, metal: Ammonia. Gas. Oil. Oxygen. “Save All.” Soil.
Dermax, for mimeograph. Desiccators, other than metal.	<b>D</b> eodorizers. Dermatoscopes.  Derricks. Desiccators, metal. Desks, steel and wood: Flat-top. Roll-top. Retouching. Sectional file. Standing. Typewriter.
Dibbles, other than metal.	Destructors, squirrel. Detectors, time. Devices: Drip weighing. For current meter rating. Hog watering. Pipe pulling. Reading. Dials, wind direction. Dialysers. Diaphragms: Camera. Microscope. Dibbles, metal. Dies: Machinist's. Meat inspection. Pipe cutter's. Stamping. Watchmaker's. Dies and stocks. Diggers: Post hole. Potato. Root. Tree. Weed.

Expendable.	Nonexpendable.
Dippers.	
Dishes:	Dishes:
*Dining, costing up to 25 cents.	*Dining, costing over 25 cents.
Laboratory, glass and porcelain.	Laboratory, metal.
Disinfectants.	
Disks:	Distributors:
Cipher.	File.
Lead.	Gas.
Sterilizing.	Mail.
Valve.	Powder.
*Dividers, costing up to 25 cents:	Ditchers.
Carpenter's.	*Dividers, costing over 25 cents:
Drafting and drawing.	Carpenter's.
Engineer's.	Drafting and drawing.
Machinist's.	Engineer's.
Proportional.	Machinist's.
Domes, glass.	Proportional.
Dressing:	Dockers, lamb.
Harness.	Dories.
Hoof.	Douches, cattle.
Drills:	Drains, floor.
*Carpenter's, costing up to 25 cents.	Drays.
*Machinist's, costing up to 25 cents.	Dressers:
	Bedroom.
	Emery wheel.
Droppers, medicine.	Driers, corn.
Drugs.	Drills:
Duck, enameled, cloth.	*Carpenter's, costing over 25 cents.
Dusters, feather.	Disk.
	Fertilizer.
	Garden.
	Grain.
	Horse.
	*Machinist's, costing over 25 cents.
	Planet.
	Seed.
	Shoe.
	Well.
Drums, iron.	
Dykers.	
Dynamometers.	
Dynamos.	

Expendable.	Nonexpendable.
<b>Elbows:</b> Down spouting. Stove.	Easels. Ebullioscopes. Edges. Edges, straight. Ediographs.
Electroplates or electrotypes.	Electrometers.
<b>Embossers,</b> "Prevent forest fires."	Electroscopes.
<b>Emery:</b> Cloth. Paper.	Elevators: Fruit. Grain. Hay. Passenger and freight. Emasculators.
Envelopes.	Engines: Electric. Gas. Gasoline. Oil. Steam.
Eradicators, ink, liquid.	Eradicators, weed.
Erasers: Rubber. Steel.	Evaporators, fruit. Evaporimeters. Eveners. Excavators, dentist's.
Excelsior.	Expanders, bulb. Expellers, oil.
Extensions, pipe.	Extinguishers, fire. Extractors: Core. Cork. Drug. Honey. Juice. Potato peel. Wax.
Eyelets.	Eyepieces, drawing.
Eyes, screw: Brass. Steel.	

Expendable.	Nonexpendable.
Fasteners: Belt. Casement. Clamp. Foundation. Sash. Staple. Faucets. Felt.	Facers, cherry. Fans: Electric. Exhaust. Gas. Ventilating.
Ferrules. Fertilizers. *Figures, metal, costing up to 25 cents.	Feathers, ostrich. Fences. Fenders, fire.
Files: Metal. Pasteboard, for letters. Wood, for letters.	*Figures, metal, costing over 25 cents.
Fillers: Bottle. Test tube, glass. Films: Motion picture. Photographic.	Filing furniture: Bases. Bookcase. Blue print or plan. Cap. Card index. Check file. Combination. Credit filing. Drawer. Ends. Legal or policy blank. Letter. Map. Tops. Fillers: Plumber's. Tank.
Filters, glass and porcelain: Cone. Laboratory. Pressure. Water. Wine.	Filters, metal: Cone. Laboratory. Pressure. Ray (metal body). Water. Wine.

Expendable.	Nonexpendable.
<b>Fittings:</b> Conduit, electrical. Drainage. Hose, other than nozzles. Pipe.	Finders: Camera. Microscope.
<b>Flags.</b>  <b>Flanges.</b> Flannel. Flash.	<b>Fixtures:</b> Electric light. Gas. Lamp.
Flasks, other than metal.	<b>Flagstaffs or masts:</b> Metal. Wood. <b>Flails.</b>
<b>FLOATS:</b> Carbureter. Closet. Dental. Engine. Micrometer. Water register.	<b>FLASHLIGHTS.</b> Flasks, metal. Flatirons. Flatters. Flexiphones. Flexotypes.
<b>Flour.</b> <b>Fluids:</b> Obliterating. Soldering.	<b>FLUROSCOPES.</b>
<b>FOLDERS:</b> Bone. Ivory. Metal. Vertical, file.	<b>FLUMES.</b> Flushers, sewer.
<b>FORAGE.</b> *Forceps, costing up to 25 cents.	*Forceps, costing over 25 cents. Forges.
*Forks, costing up to 25 cents: Barley. Beet. Coke. Grappling. Meat. Pitch. Potato.	*Forks, costing over 25 cents: Barley. Beet. Coke. Grappling. Meat. Pitch. Potato.

Expendable.	Nonexpendable.
*Forks, costing up to 25 cents— Continued. Spading. Table. Weeding. Forms, blank.	*Forks, costing over 25 cents— Continued. Spading. Table. Weeding. Forms, concrete. Frames: Blue print. Bulletin and chart. For ground glass. Hay. Lock joint. Map. Milliograph and mimeograph. Photo copy and retouching. Picture. Poultry picking. Printing, camera. Salt-brick, for stock. Scale. Section screen. Specimen. Spray tank. Stencil. Vacuum printing. Freezers, ice cream. Froes. Fumigatorium, seed. Fumigators.
Fungicides. Funnels: Glass and porcelain. *Metal, costing up to 25 cents— Enameled. Galvanized iron. Copper. Tin.	*Funnels, metal, costing over 25 cents: Enameled. Galvanized iron. Copper. Tin.
Furniture, printing: Metal. Wood.	Furnaces: Bomb. Cauldron. Combustion. Crucible. Electric. Muffle. Plumber's. Pressure. Stereotyping.
Fuses.	Furrowers.

Expendable.	Nonexpendable.
Gads.	Galleys. Galvanometers.
Gaskets: Asbestos. Rubber.	Gatherers, seed. Gauges: Altitude. Ammonia. Beer. Bevel. Carpenter's. Center. Cotton. Cover glass. Depth. Drill. Evaporation. Hook. Micrometer. Paper testing. Pressure. Rain and snow. Rain tipping-bucket. Recording apparatus. Screw thread or screw pitch. Seasonal. Steam. Steel. Surface. Vacuum. Water. *Wire, costing over 25 cents.
Gauze: Absorbent. Bandage roller. Copper. Hospital. Wire. Gears. Generators, glass.	Generators, other than glass: Acetylene. Electric. Gas. Steam. Germinators.
Gimlets. Gimp, upholstering. Gingham.	Gins, cotton.
Girths: Canvas. Leather.	

Expendable.	Nonexpendable.
Glass:	
Florentine.	
Ground.	
Magnitype.	
Maze.	
Photographic.	
Plate.	
Ribbed.	
Sand.	
Window.	
Glasses:	Glasses:
Artist's water.	Engraver's.
Bell.	Eye.
Desk.	Field.
Drinking.	Focus, camera.
Gauge.	Hollander, for reducing arc light glare.
Jelly.	Optical.
Medicine.	Reading.
Test.	Retouching.
Tintometer.	
Water.	
Watch.	
Glassware, laboratory.	
Globes, glass.	Globes, map.
Gloves:	Gloves:
Cotton.	Leather.
Rubber.	
Wool.	
Glue.	
	Glyscopes.
	Goggles.
	Gongs.
	Goniometers.
	Gouges.
	Graders:
	Corn.
	Grain.
	Orange.
	Pecan.
	Road.
Graduates, glass.	Graduates, metal.
Graphite.	Granulators.
Graters, kitchen.	Graphotypes.
Grease.	Grates:
Grenades, hand, fire extinguishers.	Furnace.
	Portable.
	Gratings, diffraction.
	Gravers.
	Greenhouses.
	Griddles, cake.

Expendable.	Nonexpendable.
Groceries.	Grinders: Beet. Bench. Disk. Feed. Grape. Meat. Peanut butter. Tool. Grips, Buffalo.
Guiders, register, for printing press. Guides, for halyards. Gum. Guns, insect powder.	Groovers, machinist's. Guards: Scale. Wire.
Gutta-percha.	Guns: Gopher. Shot.
Halyards.	Haemoglobinometers. Haemocytometers. Haemotokrits. Halters, horse.
Handles: Auger. Ax. Clamping. Chest. File. Graver. Hammer. Hatchet. Mop. Psychrometer. Saw. Socket, wood. Wooden.	Hames, horse. Hammers. Hampers, other than clothes.
*Hangers, costing up to 25 cents: Box. Coat. Door. Photographic. Pipe.	*Hangers, costing over 25 cents: Box. Coat. Door. Photographic. Pipe. Hardies, blacksmith. Harness: Carriage. Cart.

Expendable.	Nonexpendable.
Hasps.	Harness—Continued. Plow. Wagon. Harpoons. Harrows: Disk. Riding. Section. Tilting. Harvesters.
Hinges.	Hassocks. Hatchets. Hats. Haversacks.. Headers, bolt. Headgates. Heads: Grinding. Polishing. Heaters: Canning outfits. Electric. Flask. Orchard. Wagon. Water. Hectographs. Heliographs. Heliometers. Heliostats. Hillers, celery.
Holders:	Hobbles, horse. Hods: Brick. Coal. Plaster. Hoes: Corn. Cotton. Furnace. Garden. Horse and wheel. Mortar. Hoists, chain. Holders: Atlas. Coston signals. Insect, microscope. Knurl. Lens. Mail bag. Soil can. Telescope. *Bottle, costing over 25 cents.
Burette. Card. Crayon. Crucible. Door. File. Hand, blotter. Label. Logotype.	

Expendable.	Nonexpendable.
Holders—Continued.	Holders—Continued.
Mop.	*Caustic, costing over 25 cents.
Pencil.	*Copy, costing over 25 cents.
Pipette.	*Eyeglass, costing over 25 cents.
Rubber stamp.	*Filter, costing over 25 cents.
Shades, electric.	*Flask, costing over 25 cents.
Spit-cup.	*Lamp, costing over 25 cents.
Taper.	*Match box, costing over 25 cents.
Test tube.	*Spoon, costing over 25 cents.
Toilet paper.	*Tool, costing over 25 cents.
*Bottle, costing up to 25 cents.	*Twine, costing over 25 cents.
*Caustic, costing up to 25 cents.	
*Copy, costing up to 25 cents.	
*Eyeglass, costing up to 25 cents.	
*Filter, costing up to 25 cents.	
*Flask, costing up to 25 cents.	
*Lamp, costing up to 25 cents.	
*Match box, costing up to 25 cents.	
*Spoon, costing up to 25 cents.	
*Tool, costing up to 25 cents.	
*Twine, costing up to 25 cents.	
*Hooks, costing up to 25 cents:	Holsters:
Awning.	Hand axe.
Bale.	Revolver.
Belt.	Hones:
Box.	Oil.
Brush.	Water.
Ceiling.	Hoods:
Clothing.	Laboratory.
Corn.	Oil tank.
Cotton.	*Hooks, costing over 25 cents:
Garden.	Awning.
Grape.	Bale.
Harness.	Belt.
Hay.	Box.
Manure.	Brush.
Picture molding.	Ceiling.
Potato.	Clothing.
Root.	Corn.
Spout.	Cotton.
Stake puller.	Garden.
Weeding.	Grape.
*Hooks and eyes, costing up to 25 cents.	Harness.
*Hooks and rings, lantern, costing up to 25 cents.	Hay.
	Manure.
	Picture molding.
	Potato.
	Root.
	Spout.
	Stake puller.
	Weeding.
	*Hooks and eyes, costing over 25 cents.
	*Hooks and rings, lantern, costing over 25 cents.
	Hoops, cheese.

Expendable.	Nonexpendable.
	Hoppers. Horizons, artificial. Horns, motorcycle. Horses, wood, for stitching harness. Hose: Air. Steam. Water. Hullers. Humidors, cigar. Hydrochronographs. Hydrometers. Hygrographs. Hygrometers. Hygrophants. Hygrothermographs. Hypsometers.
Ice.	
Indexes, loose sheet.	Illuminators, microscope. Impactographs. Impregnators. Inclinators, carboy. Incubators: Chicken. Hospital. Laboratory.
Ink: Addressing-machine. Colors (black, red, white, etc.) Copying. Drawing. Duplicating-machine. Indelible. Marking. Numbering-machine. Plate-printing. Stamp-pad. Writing.	Indicators: Balance. Dial testing. Polarity. Potentiometer. River gauge. Speed. Inductorium. Injectors.
Inkstands, glass, other than self-closing. Insecticides.	Inkstands, glass, self-closing. Inspirators.

Expendable.	Nonexpendable.
Instruments:	Instruments:
*Dissecting, costing up to 25 cents. *Drafting and drawing, costing up to 25 cents. *Surgical, costing up to 25 cents.	Castrating. *Dissecting, costing over 25 cents. *Drafting and drawing, costing over 25 cents.
Insulators.	Meteorological.
Iron, bars and sheets.	Radio-averaging.
Irons:	*Surgical, costing over 25 cents.
Angle.	Surveyor's.
*Soldering, costing up to 25 cents.	Integrators.
Jardiniers, other than metal.	Jackets, copper.
Jars, glass.	Jacks:
Jugs.	Hand.
Kalsomine.	Hydraulic pump.
Kegs, wooden.	Wheel.
Keys, locksmiths'.	Jardiniers, metal.
	Jars, other than glass.
	Jimmies.
	Jointers.
	Kegs, metal.
	Kettles:
	Asphalt heating.
	Cooking.
	Soil sterilization.
	Steam jacket.
	Keys:
	Signaling.
	Telegraph.
	Typewriter, cushion.
	Kilns:
	Grain.
	Hay.
	Laboratory.
	Kites.
	Kits:
	Mess.
	Repair.
	Soldering.
	Tool.

Expendable.	Nonexpendable.
*Knives, costing up to 25 cents:	Knapsacks.
Beet.	Kneaders.
Blacksmith's.	*Knives, costing over 25 cents:
Broom.	Beet.
Butcher's.	Blacksmith's.
Calking.	Broom.
Cane.	Butcher's.
Chopping.	Calking.
Cigar.	Cane.
Collecting.	Chopping.
Corn.	Cigar.
Cotton.	Collecting.
Draw.	Corn.
Entrenching.	Cotton.
Etching.	Draw.
Grain.	Entrenching.
Grass.	Etching.
Hacking.	Grain.
Hay.	Grass.
Hemp.	Hacking.
Hunting.	Hay.
Leather.	Hemp.
Nurserymen's.	Hunting.
Palette.	Leather.
Pocket.	Nurserymen's.
Putty.	Palette.
Shoe.	Pocket.
Shoemaker's.	Putty.
Surgeon's.	Shoemaker's.
Table.	Surgeon's.
Tobacco.	Table.
Upholsterer's.	Tobacco.
*Knobs, costing up to 25 cents.	Upholsterer's.
*Knobs, costing over 25 cents.	
Knurls.	
Kollergangs.	
Kymographs.	
Labels:	Lactodensimeters.
Gummed.	Lactometers.
Wooden.	Ladders.
Lacing, belt.	*Ladies, costing over 25 cents.
*Lamps, costing up to 25 cents:	*Lamps, costing over 25 cents:
Acetylene	Acetylene
Alcohol.	Alcohol.
Arc.	Arc.
Blast.	Blast.
Carriage.	Carriage.
Electric.	Electric.

Expendable.	Nonexpendable.
Lamps, costing up to 25 cents— Continued.	Lamps, costing over 25 cents— Continued.
Gas.	Gas.
Gasoline.	Gasoline.
Hanging.	Hanging.
Launch.	Launch.
Microscope.	Microscope.
Motorcycle.	Motorcycle.
Oil.	Oil.
Photographic.	Photographic.
Polariscope.	Polariscope.
Student.	Student.
Wagon.	Wagon.
Lashes, whip.	Lances.
Latches, thumb.	Lanterns:
Lath.	Dark room.
Lead, bars and sheets.	Oil.
Leather.	Solar projector.
Legends:	Storm warning.
High.	
Low.	
Letters:	Leggins.
*Metal, costing up to 25 cents.	Lenses:
Paper, gummed.	Binocular.
	Camera.
	Condensing.
	Dissecting.
	Microscope.
	Reducing.
	Telephoto.
	*Letters, metal, costing over 25 cents.
	Levels:
	Architect's.
	Carpenter's.
	Ditching.
	Drainage.
	Land.
	Machinist's.
	Mining.
	Surveyor's.

Expendable.	Nonexpendable.
Lifters:	
Stove.	
Tack.	
Lifts:	
Sash.	
Transom.	
*Lighters, gas, costing up to 25 cents.	*Lighters, gas, costing over 25 cents.
Lime.	
Linen.	
Lines:	Liners, section.
Mason's, heavy string.	Lines:
	Harness.
	Reel marking.
	Telegraph.
	Telephone.
Lining:	
Cambric.	
Carpet.	
Links:	Linoleum.
Addressograph.	Listers.
Fuse.	Live stock (not for experimental purposes or for slaughter for food purposes).
Live stock (for experimental purposes or for slaughter for food purposes).	Loaders:
	Hay.
	Plate rack.
Lockers:	
	Metal.
	Wood.
*Locks, costing up to 25 cents.	*Locks, costing over 25 cents.
*Locks and chains, costing up to 25 cents.	*Locks and chains, costing over 25 cents.
Logotypes.	Logs, gas.
	Looseners, beet.
	Lounges.
Lubricants.	
Lumber:	
Ash.	
Basswood.	
Birch.	
Cedar.	
Cherry.	
Chestnut.	
Cypress.	
Fir, Douglas.	
Flooring.	
Gum.	
Hemlock.	
Hickory.	
Kiln-drying.	
Mahogany.	

Expendable.	Nonexpendable.
Lumber—Continued.	
Maple.	
Oak.	
Palings, pine.	
Pickets, pine.	
Pine—	
Georgia, yellow.	
North Carolina, yellow.	
Sugar.	
Virginia loblolly.	
White, eastern.	
White, western.	
Poplar, yellow.	
Ripping.	
Spruce.	
Upson board.	
Veneering.	
Vermilion.	
Walnut, black.	
Lye.	Lysimeters.
Machetes.	
Machines:	
Abrasion.	
Adding.	
Addressograph.	
Baling bag.	
Bag-tying.	
Beet-boring.	
Blue-printing.	
Bran duster.	
Briquette, forming.	
Bulb-scooping.	
Cement-testing.	
Centrifugal.	
Check-protecting.	
Cleaning, seed and grain.	
Clipping.	
Corking.	
Cotton-picking.	
Cutter-grinder.	
Dating.	
Determining.	
Developing, photographic.	
Drafting.	
Ductility-testing.	
Drying, photographic.	
Electrostatic.	
Finishing.	
Flange rings.	
Folding.	
For cleaning motion pictures.	
For filling seed packets.	
Gas and mixing.	

## Expendable.

## Nonexpendable.

Machines—Continued.  
Glazing.  
Grafting.  
Grass-stripping.  
Hardness testing, and motor.  
Kneading and mixing.  
Letter-opening.  
Level.  
Map-circling.  
Mastia.  
Milling.  
Miter.  
Mortising.  
Motion-picture.  
Numbering.  
Paper-cutting.  
Paper-fastening.  
Perforating.  
Pipe-lifting.  
Planing and jointing.  
Printing, for motion pictures.  
Reducing.  
Riveting.  
Road-testing.  
Roller copying.  
Sampling and mixing.  
Saw and saw setting.  
Sealing, envelope.  
Separating.  
Sewing.  
Shaking.  
Silage.  
Sizing.  
Smoking.  
Splitting.  
Stemming.  
Stencil.  
Stirring.  
Tea.  
Testing.  
Tile.  
Triplicating.  
Washing.  
Wheat tempering.  
Magnets:  
Electric.  
Rainfall.  
Magnifiers:  
Achromatic.  
Aplanatic.  
Hand.  
Pocket.  
Slide rule.  
Tripod.  
Mailers.

Expendable.	Nonexpendable.
<b>Mantles, gas-lamp.</b> <b>Maps:</b> Pocket. Post route. Weather, paper.	Mallets, round and square. Manometers.
Mashers, potato. Matches, safety.	<b>Maps:</b> Glass, large, weather. Wall.
<b>Mats, lantern-slide.</b>	<b>Markers:</b> Object. Time.
<b>*Measures, costing up to 25 cents:</b> Cover, glass. Glass tubing. Grain, sets. Loaf, volumetric. Map.	<b>Matrices.</b> <b>Mats:</b> Cocoa. Rubber. Steel. Straw. Wire. <b>Matting.</b> <b>Mattocks.</b> <b>Mattresses.</b> <b>Mauls:</b> <b>*Measures, costing over 25 cents:</b> Cover, glass. Glass tubing. Grain, sets. Loaf, volumetric. Map.
<b>Meters:</b> Acid. Alcohol.	<b>Megaphones.</b> <b>Meggers, constant pressure.</b> <b>Meteorographs, kite:</b> <b>Meters:</b> Air. Alkali. Electric. Electrostatic. Gas. Photographic. Voltmeter. Water. Wet. <b>Metronomes.</b> <b>Metrumaumas.</b>
Mica. <b>Micrometers:</b> Disk.	<b>Micrometers:</b> Caliper. Filer. Ocular. Paper testing. Secular. Slide. Stage. <b>Microplanoscopes.</b>

Expendable.	Nonexpendable.
Milk.	Microscopes: Binocular. Chemical. Compound. Dissecting. Petrographic. Portable. Projecting.
Millinette.	Microspectroscopes.
Mills:	Microtomes: Automatic. Ether freezing. Hand. Rotary. Sliding.
Milliammeters.	Milliammeters.
Milliographs.	Millivoltmeters.
Mills:	Mills: Bone. Cane. Coffee. Corn. Drug. Feed. Flour. Grating. Grinding. Grist. Jar. Nut. Paint. Pulverizing. Wind.
Mimeographs.	Mimeographs.
Mirrors.	Mirrors.
Mitts, stereotype.	Mixers:
Models.	Bread.
Moisteners, envelope.	Concrete.
Molding.	Seed.
Mops, floor.	
Mortars and pestles, glass or porcelain.	Mortars and pestles, other than glass or porcelain.
	Motor cycles.
	Motors.
	Molds:
	Butter.
	Cement.
	Cheese.
	Cigar.

Expendable.	Nonexpendable.
Mounts: Botanical. Card. Rubber stamp. Specimen.	Molds—Continued. Clay. Jar. Metal. Paper. Tile.
Mucilage. Mugs, other than metal. Muslin, oiled. *Muzzles, costing up to 25 cents: Dog. Horse.	Movers, car. Mowers: Hand. Horse.
Nails. Napkins: Linen. Paper. Nappies. Needles: Darning. Dissecting. Engraving. Hypodermic. Sewing.	Mugs, metal. Multigraphs. *Muzzles, costing over 25 cents: Dog. Horse. Myocardiographs.
Nets, insect.  Netting: Fly. Laundry. Mosquito. Wire.	Needles: Aneurism. Cement testing. Lithographic.  Neostyles. Nephoscopes. Nets: Collecting. Ear. Fly. Horse.
Nipples: Plumbing. Rubber.	Nippers.  Nitrometers. Nose pieces: Microtome. Microscope.

Expendable.	Nonexpendable.
Nuts.	Nozzles: Hose. Spray.
Oakum.	Oarlocks. Oars. Objectives: Microscope. Microtome.
Oil: Benzine. Castor. Cooking. Cottonseed. Cutting. Emulsifying. Fish. Floor. Gasolino. Harness. Kerosene. Lard. Linseed. Neat's-foot. Paraffin. Petroleum. Porpoise-jaw. Sperm. Turpentine. Oilcloth.	Oculars: Micrometer. Microscope. Odometers.
*Oilers, costing up to 25 cents. Openers: Can. Envelope.	*Oilers, costing over 25 cents. Openers: Box. Car. Crate. Opisometers. Outfits: Bee rearing. Canning. Color. Determining apparatus. Electrolytic. Engraver's. Hay stacking. Loading, for cartridges. Marking. Paint spraying. Photomicrographic. Plane table.

Expendable.	Nonexpendable.
Ovals, celluloid.	Outfits—Continued. Polishing. Ranger's filing. Stereotyping. Tattooing. Telegraphone.
Packets, first-aid.	Ovens: Drying. Electric. Gas. Hot-air. Inflating. Muffle. Steam. Stove. Vacuum. Water. Overalls.
Packing, hoof.	Packers: Butter. Subsurface.
Paddles, hard rubber, photographic.	Paddles, canoe.
Pads:	Pads: Horse, zinc.
Desk.	
Felt, for Bates numbering-machine.	
Horse, other than zinc.	
Ink.	
Rubber stamp.	
Tablecloth.	
Typewriter.	
Writing.	
Paints.	Paintings, oil, framed.
*Pans, costing up to 25 cents:	Palettes:
Agate.	Artist's.
Aluminum.	Bookbinder's.
Copper.	Type.
Enameled.	Panniers.
Galvanized iron.	*Pans, costing over 25 cents:
Granite.	Agate.
Iron.	Aluminum.
Tin.	Copper.
	Enameled.
	Galvanized iron.
	Granite.
	Iron.
	Tin.

Expendable.	Nonexpendable.
Paper: Adding-machine. Addressing-machine. Asbestos. Backing. Billing-machine. Binding, for lantern slides. Black print. Blotting. Blue print. Bond. Cambric. Cap. Carbon. Cloth-lined, light blue. Computing-machine. Cover. Cross-section. Drawing. Duplicating-machine. Filter. Fly. Gummed. Impression. Ledger. Lens. Letter. Linen mounted. Lithograph. Litmus. Manila. Manifold. Map. Onionskin. Paraffin. Photographic. Photostat. Platinum. Press copy. Printing. Process. Profile. Roofing. Sand. Scratch. Specification. Tabulating. Tissue. Toilet. Tracing. Transfer. Typewriter. White, for mounting drawings. Wrapping. Writing.	Pantographs.

Expendable.	Nonexpendable.
Paraffin.	Parabolas.
Partitions, other than metal.	Parachutes.
Paste:	Partitions, metal.
Insect.	Passometers.
Office.	
Soldering.	
Patches, cloth, gummed.	Pasteurizers.
*Pawls, costing up to 25 cents: Galvanized iron.	*Pawls, costing over 25 cents: Galvanized iron.
Tin.	Tin.
Wood.	Wood.
*Pencils, costing up to 25 cents:	Peavies.
Artist's.	Pedometers.
Bow.	*Pencils, costing over 25 cents:
Carpenter's.	Artist's.
Colors (black, blue, red, etc.).	Bow.
Drafting and drawing.	Carpenter's.
For writing on glass.	Colors (black, blue, red, etc.).
Indelible.	Drafting and drawing.
Office.	For writing on glass.
Railroad.	Indelible.
Penholders.	Office.
Penpoints.	Railroad.
*Penracks, costing up to 25 cent.	*Penracks, costing over 25 cents.
*Pens, costing up to 25 cents:	*Pens, costing over 25 cents.
Barograph and thermograph.	Barograph and thermograph.
Cyclostyle.	Cyclostyle.
Drafting and drawing.	Drafting and drawing.
Duplicating.	Duplicating.
Fountain.	Fountain.
Lettering and marking.	Lettering and marking.
Lithographing.	Lithographing.
Register.	Register.
Ruling.	Ruling.
Percolators:	Pentrometers.
*Metal, costing up to 25 cents.	Percolators:
Other than metal.	*Metal, costing over 25 cents.
Pictures and photographs, not framed.	Phantasopes.
	Phantographs.
	Phonendoscopes.
	Phonographs:
	Dictating machines.
	Shaving machines.
	Photostats.
	Pickers, fruit.
	Picks.
	Pictures and photographs, framed.

Expendable.	Nonexpendable.
Pinchocks. Pins: Clothes. Escutcheon. Gauge. Insect. Office. Photographic. Rolling. Safety. Steel spring, cotter. Surveyor's. Taper, steel.	Pillows: Feather. Felted cotton. Hair. Pincers.
Pipe: Brass. Iron. Lead. Steel. Stone. Tile. Tin. *Pipes, blow, costing up to 25 cents.	*Pipes, blow, costing over 25 cents.
Pipettes. Pitch. Pitchers: China. Enameled. Glass. Granite. Porcelain. Stone. Tin.	Pitchers: Plated. Silver.
Plants, for insecticidal and fungicidal experiments.	Planes. Planimeters: Compensation. Precision rolling Planotypes. Planters: Hand. Horse. Plants: Heating. Lighting. Power. Refrigerating.
Plasticine. Plates: Base. Corner. *Dining, costing up to 25 cents. Electrotype.	Platens, typewriter. Plates: Aluminum. Copper. Dies and screw.

Expendable.	Nonexpendable.
Plates—Continued. Ferrotypes. Floor and ceiling. Hook. Lantern-slide. Photographic. Push. Stereotype.	Plates—Continued. *Dining, costing over 25 cents. Draw. Heat. Map. Orface. Screen. Steel. Test. Platforms, for farm machinery. Platinum, bars and sheets. Plethysmographs. Pliers. Plows: Hand. Horse. Ice. Snow.
Plowshares Plugs: Basin. Fuse. Gun metal. Insulator. Receptacle. Safety. Wooden.	Plungers: Beet. Plumber's. Pneumatometers. Pointers, spoke.
Pointers, pencil. Points, glazier's. Pokers: Fire. Stove.	Polariscopes. Polarizers. Poles, iron: Pike. Range. Telegraph. Telephone.
Poles, wooden: Telegraph. Telephone. Window. Policemen, rubber. Polish: Furniture. Metal. Rottenstone. Stove.	Polymeters. Poppers, corn. Portieres.
Porcelain, laboratory. Posts: Binding. Fence.	

Expendable.	Nonexpendable.
Posts—Continued.	
Metal.	
Wood.	
*Pots, costing up to 25 cents:	Potentiometers.
Coffee.	*Pots, costing over 25 cents:
Cooking.	Coffee.
Fire.	Cooking.
Flower.	Fire.
Glue.	Flower.
Grease.	Glue.
Lye.	Grease.
Marking.	Lye.
Sprinkling.	Marking.
Tea.	Sprinkling.
Watering.	Tea.
Pounders, steak.	Watering.
Powder:	Pouches.
Emery.	
Etching.	
Horse.	
Insect.	
Tracing cloth.	
Presses, botanical.	Preservers, life.
Presses:	Presses:
Arbor.	
Beet.	
Cheese.	
Cigar.	
Copying.	
Cork.	
Cotton.	
Drill.	
Drug.	
Filter.	
Fruit.	
Hand, logotype.	
Hydraulic.	
Kodak, dry mounting.	
Mud.	
Printing.	
Pulp.	
Testing.	
Tile, roofing.	
Wax.	
Prints, butter, other than metal.	Pressuregraphs.
Prickers.	
Printers, photographic.	
Prints, butter, metal.	
Prisms:	
Heliostat.	
Reflecting.	
Wedge.	
Probes, surgical.	
Prongs, printer's.	

Expendable.	Nonexpendable.
Protectors:	Protractors, drawing.
Book corner.	Pruners, tree.
Pencil point.	Psychrographs.
Telephone (lightning).	Psychrometers.
Provisions.	Puffs, wool.
Pullers:	Pullers:
Beet.	Beet.
Nail.	Nail.
Stake.	Stake.
Staple.	Staple.
Stump.	Stump.
Weed.	Weed.
Pulleys:	Pulleys:
Awning.	Friction clutch.
Sash.	
Shade and swivel.	
*Pulleys and tackle, costing up to	*Pulleys and tackle, costing over
25 cents.	25 cents.
Pulls:	Pulpers:
Door, drawer, sash, etc.	Caxaca.
Window shade.	Coffee.
Pulverizers.	Pulverizers.
Pumps:	Acid.
Air.	Air.
Alcohol.	Alcohol.
Brine.	Brine.
Centrifugal.	Centrifugal.
Filter.	Filter.
Force.	Force.
Mercury.	Mercury.
Oil.	Oil.
Pressure.	Pressure.
Rotary.	Rotary.
Sewer.	Sewer.
Spray.	Spray.
Steam.	Steam.
Suction.	Suction.
Vacuum.	Vacuum.
Water.	Water.
*Punches, costing up to 25 cents:	*Punches, costing over 25 cents:
Card.	Card.
Carpenter's.	Carpenter's.
Harness.	Harness.
Leather.	Leather.
Marking.	Marking.

Expendable.	Nonexpendable.
Punches, costing up to 25 cents— Continued.	Punches, costing over 25 cents— Continued.
Nail.	Nail.
Blacksmith's.	Blacksmith's.
Machinist's.	Machinist's.
Office.	Office.
	Pyrheliometers.
	Pyrometers.
	Quadrants.
	Quirts.
*Racks, costing up to 25 cents:	*Racks, costing over 25 cents:
Book.	Book.
Bottle.	Bottle.
Cage.	Cage.
Coat and hat.	Coat and hat.
Drain.	Drain.
Drawing.	Drawing.
Galley.	Galley.
Grain.	Grain.
Hay.	Hay.
Hose.	Hose.
Laboratory.	Laboratory.
Lantern slide.	Lantern slide.
Magazine and manuscript.	Magazine and manuscript.
Motion-picture developing.	Motion-picture developing.
Ocular and objective.	Ocular and objective.
Photographic.	Photographic.
Rubber-stamp, revolving.	Rubber-stamp, revolving.
Stencil.	Stencil.
Test-tube, wood.	Test-tube, metal.
Towel.	Towel.
	Radiators:
	Electric.
	Gas.
	Hot water.
	Steam.
Rags.	Railings, metal.
Railings, wood.	
Raisers, bread.	
	Rakes:
	Asphalt.
	Fire.
	Garden.
	Hay.
	Horse.
	Rams, hydraulic.
	Ratchets, boilermaker's.
	Razors.
	Readers, meniscus.
	Reapers.
	Receivers, telegraph and telephone.

Expendable.	Nonexpendable.
Reducers.	Receptacles, orface. Rechenmaschines. Recorders: Electric calender. Evaporation. Solar and sky radiation. Sunshine. Telegraph. Rectifiers.
Reglets.	Reels: Cable. Hose. Wire. Reflectors. Refractometers. Refrigerators. Registers: Anemometer. Double and triple. Magnet. Manograph. Tally. Telegraph.
Regulators, other than metal: Gas. Pressure. Speed. Thermo.	Regulators, metal: Gas. Pressure. Speed. Thermo. Relays, telegraph.
Renewals, battery.	Renovators: Alfalfa. Carpet. Repeaters, telegraph.
Resistances, electric.	Resonators, telegraph. Respirators, metal.
Rests, wood: Arm. Book. Foot.	Retorts: Copper. Iron. Revolvers. Rewinders, film. Rheostats.
Ribbons: Computing-machine. Dating-stamp. Duplicating-machine. Silk. Typewriter.	Ricers, potato.

Expendable.	Nonexpendable.
Rings: Harness. Hog. Insulating. Key. Mifflin. Screw.	Rifles. Ringers, hog.
Rivets: Brass. Copper. Iron. Tin.	Ripeners, cream.
Rods: Bamboo. Brass. Copper. Glass. Steel.	Roasters: Coffee. Meat. Robes, lap.
Rollers: Window shade. *Print, photographic, costing up to 25 cents.	Rods: Stadia. Surveying. Telemeter.
Rolls: Gelatin, for duplicator.	Rollers: Cement. Duplicating. Land. *Print, photographic, costing over 25 cents.
Roofing: Cement. Felt. Paper. Paroid. Proslate. Slag. Tile. Tin.	Printing press. Road. Rolls: Bed. Bit. Chart. Instrument.
Ropes: Cotton. Hemp. Manila. Rubber.	Rugs. Rules and rulers: Carpenter's. Chain. Drafting and drawing.
Rules and rulers: Brass, printing. Carboard, scales. *Office, costing up to 25 cents.	

Expendable.	Nonexpendable.
	Rules and rulers—Continued. Metric. Parallel. Plate glass. Slide. *Office, costing over 25 cents. Runabouts.
Sand. Sapolio. Sash, hotbed.  Sauveers: Flower-pot. Paint. Sawdust.	Saccharometers. Saddles. Safes. Samplers: Grain. Peat.
Scales, for wind sheet.	Satchels.  Saws: Bone. Carpenter's. Coping. Hack, with frame. Ice. Jeweler's. Metal splitting. Power, cut-off. Pruning. Scabbards. Scales:
Scalpels, dissecting.	Ash. Architect's. Beam. Coin. Counter. Engineer's. Hæmoglobinometer. Hospital. Ice. Letter. Metric, weighing. Platform. Pocket. Steelyard. Scallops.  Scarfs, dresser. Sciopticons. Scissors: Dissecting. Grape.

Expendable.	Nonexpendable.
	Scissors—Continued. Office. Surgeon's Scoops: Grading. Horse. Seed. Trenching. Scrapers: Boat. 
<b>Scrapers:</b> *Box, costing up to 25 cents. *Ice, costing up to 25 cents.  *Screw drivers, costing up to 25 cents. Screws, metal and wood.  <b>Seals:</b> Car, lead and wire.	Surgeon's Scoops: Grading. Horse. Seed. Trenching. Scrapers: Boat. *Box, costing over 25 cents. Engraver's. *Ice, costing over 25 cents. Road. Tube. Screens: Desk. Door. Fireplace. Fly. Gravel, soil, and sand. Micro. Photographic. Pulp. Stereopticon. Window. *Screw drivers, costing over 25 cents. Screws, bench. Scribes, timber. Sealers, can. Seals: Cotton. Official. Seamers. Seats, closet. Sectional furniture: Bases. Bill. Blue print or plan. Book. Card index. Check file. Commercial. Credit filing. Combination. Cupboard and closet. Daily report. Drawer. Electrotypewriter. Ends. Fillers. Herbarium. Insurance. Legal document.

Expendable.	Nonexpendable.
Seeds.	Seekers, plant.
Sets:	Seines.
Nail. Rivet.	Seismographs.
Shades:	Separators:
Electric light. Eye. Lamp.	Cream.
Shafting.	Pulp.
Shakers, glass and porcelain.	Seed.
*Shavers, ice, costing up to 25 cents.	Sets:
	Doubletrees.
	Fireplace.
	Grappling iron.
	Staining.
	Swage.
	Testing, telegraph.
	Toilet.
	Tool.
	Triple trees.
	Veterinary instruments.
	Settees.
	Setters, plant.
	Sextants.
	Shakers, metal.
	Shapers.
	Sharpeners:
	Cork-borer.
	Microtome knife.
	Pencil.
	*Shavers, ice, costing over 25 cents.
	Shawls.
	Shears:
	Brush.
	Edging.
	Grape.

Expendable.	Nonexpendable.
	Shears—Continued. Grass. Hedge. Horse. Office. Photographic. Pruning. Sheep. Snagging. Vegetable.
Sheeting: Cotton. Rubber. Sheets, bed.	Sheets, cotton gathering. Shellers: Corn. Pea. Peanut.
Shelves or shelving, wood. Shields: Asbestos. Eraser. Finger. Stove. Shingles.	Shelters: Instrument. Lantern. Shelves or shelving, metal. Shields: Soil tube. Wind.
Shoes: Horse. Mule.	Shirts. Shoes: Men's. Women's.
	Shovels: Dirt. Fire. Scoop. Snow. Tiling.
	Showerheads, with valves (shower bath).
	Shredders, vegetable. Shrinkers, tire and axle. Shutters, camera. Shuttles, typewriter. Sickles.
*Sieves, flour, costing up to 25 cents.	*Sieves, flour, costing over 25 cents. Sifters. Sights, wood level.
Signals: Coston or hurricane. Index.	Signographs. Signs, storm-warning tower.
Signs, office. Silk, oiled.	Silos. Singletrees.

Expendable.	Nonexpendable.
Siphons, glass.	Sinks: Alberene stone. Iron. Porcelain.
Skimmers.	Skiffs.
Skins, chamois.	Skillets.
Slabs, for mixing paints: Board. Durostone. Terra-cotta.	Skis.
Sleeves, connector: Copper. Rubber.	Sledges. Sleds.
Slides: Dark. Plate holder. Quartz.	Slicers. Slickers.
Slugs.	Slings: Hay. Horse. Slopes, desk.
Snaps, chain.	Smokers, bee.
Soap: Castile. Harness. Ivory. Laundry. Liquid. Oil. Powder. Scouring. Shaving. Soft. Tar. Toilet.	Snaths, scythe. Snips, tin.
Sod. Solder.	Sorters: Card. File. Potato. Sounders, telegraph. Spacers. Spades.

Expendable.	Nonexpendable.
*Spatulas, costing up to 25 cents.	*Spatulas, costing over 25 cents. Spears. Spectographs. Spectroscopes. Speculums. Speedometers. Spherometers. Sphygmomanometers. Spigots, metal.
Spigots, wood.	
Spikes.	Splicers.
Splices.	
Splines.	Splitters. Spokeshaves.
Sponges.	
Spools, for small wire.	Spools, for Pathé camera.
*Spoons, costing up to 25 cents:	*Spoons, costing over 25 cents: Drill. Horn. Laboratory. Table.
Drill.	Drill.
Horn.	Horn.
Laboratory.	Laboratory.
Table.	Table.
Sprayers:	Sprayers: Dust Insect.
Brass.	Spreaders.
Door.	Spreads.
Fan.	Springs: Bed.
Steel.	Bending.
Springs:	Sprinklers: Bulb. Lawn. Plant.
Brass.	Spuds, dandelion.
Door.	Spurs.
Fan.	*Squares, costing over 25 cents: Carpenter's. Machinist's.
Steel.	*Squares, costing up to 25 cents: Carpenter's. Machinist's.
Squeezers:	*Squeezers: Other than glass, costing over 25 cents.
Glass.	
*Other than glass, costing up to 25 cents.	
Staffs, Jacob's.	
Stamps:	Stages: Mechanical. Micrometer. Photographic.
Alphabetical and numerical sets.	Stamps: Canceling. Dating, metal.
Dating, rubber.	Hand, metal.
Hand, rubber.	

Expendable.	Nonexpendable.
Stamps—Continued. “Indelible” products. Meat inspection, paper.	Stamps—Continued. Meat inspection, other than paper.
Stanchior	Stands:
Balance.	Balance.
Bedside.	Bedside.
Blacking.	Blacking.
Boiler.	Boiler.
Book and magazine.	Book and magazine.
Camera.	Camera.
Chart.	Chart.
Condenser.	Condenser.
Culture.	Culture.
Dissecting.	Dissecting.
Filter.	Filter.
Glass tubing.	Glass tubing.
Instrument.	Instrument.
Letterpress.	Letterpress.
Microscope.	Microscope.
Office.	Office.
Paper cutter.	Paper cutter.
Pipe.	Pipe.
Reaction.	Reaction.
Reagent.	Reagent.
Retort.	Retort.
Sterilizer.	Sterilizer.
Typewriter.	Typewriter.
Umbrella.	Umbrella.
Water-cooler.	Water-cooler.
Wash.	
Staples:	Starters, electric.
Carpenter's.	Statoscopes.
For Boston stitcher.	Statuettes.
Paper-fastening machines.	Steels, knife sharpening.
Steel, bars and sheets.	Steels, metal.
Stencils, paper.	Stereopticons.
Stereoscopes.	Stereoscopes.
Sterilizers:	Sterilizers:
Hot air and steam.	Hot air and steam.
Serum.	Serum.
Surgical dressing.	Surgical dressing.
Stethoscopes.	Stethoscopes.
Sticks:	Sticks:
Printer's.	Printer's.
Stills:	Stills:
Alcohol.	Alcohol.
Water.	Water.
Stirrers.	Stocks, brayer and roller.

Expendable.	Nonexpendable.
<ul style="list-style-type: none"> <li>*Stones, costing up to 25 cents:           <ul style="list-style-type: none"> <li>Carborundum.</li> <li>Emery.</li> <li>Grind.</li> <li>Printer's.</li> <li>Lithographer's.</li> <li>Oil.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>*Stones, costing over 25 cents:           <ul style="list-style-type: none"> <li>Carborundum.</li> <li>Emery.</li> <li>Grind.</li> <li>Printer's.</li> <li>Lithographer's.</li> <li>Oil.</li> </ul> </li> <li>Stools:           <ul style="list-style-type: none"> <li>Laboratory.</li> <li>Office.</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>Stoppers:           <ul style="list-style-type: none"> <li>Basin, with plugs.</li> <li>Rubber.</li> </ul> </li> <li>*Stops, bench, costing up to 25 cents.</li> </ul>	<ul style="list-style-type: none"> <li>*Stops, bench, costing over 25 cents.</li> <li>Stoves:           <ul style="list-style-type: none"> <li>Alcohol.</li> <li>Camp.</li> <li>Coal and wood.</li> <li>Electric.</li> <li>Gas.</li> <li>Gasoline and oil.</li> <li>Hot blast.</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>*Strainers, costing up to 25 cents:           <ul style="list-style-type: none"> <li>Gasoline.</li> <li>Kitchen.</li> <li>Milk.</li> <li>Paint.</li> </ul> </li> <li>Straps:           <ul style="list-style-type: none"> <li>Binder or tie.</li> <li>Box.</li> <li>Leather, other than trunk.</li> <li>Pipe.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>*Strainers, costing over 25 cents:           <ul style="list-style-type: none"> <li>Gasoline.</li> <li>Kitchen.</li> <li>Milk.</li> <li>Paint.</li> </ul> </li> <li>Straps:           <ul style="list-style-type: none"> <li>Trunk.</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>Strips, binding, cloth.</li> </ul>	<ul style="list-style-type: none"> <li>Stretchers:           <ul style="list-style-type: none"> <li>Carpet.</li> <li>Wire.</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>Styli.</li> <li>Supports:           <ul style="list-style-type: none"> <li>Book.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Strops.</li> <li>Supports:           <ul style="list-style-type: none"> <li>Anemometer.</li> <li>Camera.</li> <li>Filter.</li> <li>Funnel.</li> <li>Instrument shelter, steel.</li> <li>Laboratory.</li> <li>Nephoscope.</li> <li>Rain and snow gauge.</li> <li>Sunshine recorder.</li> <li>Thermometer.</li> <li>Wind vane.</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>Surcings.</li> </ul>	<ul style="list-style-type: none"> <li>Surreys.</li> <li>Swedges.</li> <li>Sweepers:           <ul style="list-style-type: none"> <li>Carpet.</li> <li>Street.</li> </ul> </li> </ul>

Expendable.	Nonexpendable.
Sweeps, cultivator.	
*Switches, electric, costing up to 25 cents:	*Switches, electric, costing over 25 cents:
Battery.	Battery.
Knife.	Knife.
Panel.	Panel.
Pendant.	Pendant.
Snap.	Snap.
Telegraph.	Telegraph.
	Symbols, map.
	Syringes:
	Antitoxin.
	Battery.
	Fountain.
	Hydrometer.
	Hypodermic.
	Inoculating.
	Veterinary.
	Tables:
	Dining.
	Drawing.
	Kitchen.
	Laboratory.
	Microscope.
	Office.
	Taxidermist's.
	Titration.
	Traverse plane.
	Warming.
Tablets, writing.	
Tabs, index.	Tachometers.
Tacks:	
Basket.	
Carpet.	
Matting.	
Numerical.	
Thumb.	
Upholstering.	
Tags:	Tags:
Index.	Identification, motorcycle.
Key.	
Merchandise.	
Tin, meat inspection.	
Tallow.	Tampers.
	Tanks:
	Acetylene.
	Brine.
	Compound air pump.
	Digester.
	Evaporating.
	Expansion.
	Filter.

Expendable.	Nonexpendable.
	Tanks—Continued. Fumigating and insecticide. Gas and gasoline. Hypo. Laboratory. Motion picture. Oil. Spraying. Stock and supply. Urinal. Vacuum. Wash. Water. Water-closet.
Tape:	
Adhesive. Asbestos, listing. Cotton and linen. Gummed, paper. Red. Rubber. Tapers, wax.	Tapes: Chain. Linen. Microphoto. Steel. Wire.
Tar.	Taps: Machine. Pipe.  Tedders. Telegraphones. Telemeters. Telephones. Telescopes. Telethermographs. Telethermoscopes. Templets. Tenaculae. Tents.
Terminals, cable.	Testers: Battery. Butter. Cement. Corn seed. Elastic. Fiber. Folding. Gauge. Glue. Gluten. Grain. Leather.

Expendable.	Nonexpendable.
	Testers—Continued.
	Linen.
	Milk.
	Oil.
	Opacity.
	Paper.
	Rubber.
	Speed shutter, camera.
	Thermometer.
	Water.
Thimbles:	Theodolites.
Calking.	Thermographs.
Extraction.	Thermometers:
Rope.	Armed.
Sewing.	Chemical.
Thread:	Clinical.
Flax gilling.	Electric.
Sewing.	Exposed.
Tile.	Maximum.
Tin:	Minimum.
Block.	Recording.
Japanned.	Soil.
Pig.	Telethermograph.
Toasters.	Thermopiles.
	Thermostats.
	Threaders.
	Threshers.
	Tiles, pill.
	Tintometers.
	Tomahawks.
	Tongs:
	Blacksmith's.
	Chain.
	Crucible.
	Fire.
	Ice.
	Pipe.
	Spittoon.
	Tongues:
	Carriage.
	Truck.
	Wagon.

Expendable.	Nonexpendable.
Towels: Bath. Office, cloth or paper.	Tools: Blacksmith's. Boring. Carpenter's. Electrician's. Embossing. Knurling. Lathe. Milling. Plumber's. Tiling. Tops: Tile table. Tripod tilting. Torches: Alcohol. Gasoline. Hot blast. Laboratory. Soldering.
Traps: Bird. Fly. Moth. Mouse. Rat. Roach.	Towers, storm-warning. Tracers. Traces, harness. Tracks, steel. Trammels. Transformers. Transits: Architect's. Explorer's. Surveyor's. Transplanters.
Trays: Desk. Hard rubber. Laboratory, glass and porcelain. Pasteboard. Pen or pin. Porcelain. Shipping. White enameled.	Traps: Animal, steel. Plumber's.  Trays: Card. Copper and aluminum. Crumb. Flask. Laboratory, metal. Seed. Silver-plated, pitcher.
Trees, for insecticidal and fungicidal experiments.	Trephines. Trestles.

Expendable.	Nonexpendable.
Triangles, pipestem.	Triangles: Drawing and drafting. Platinum.
	Trichinoscopes.
	Triers:
	Butter. Cheese. Ham.
Tripods, laboratory.	Trimmers: Hedge. Hoof. Paper. Paraffin block. Photo. Tree.
	Tripods: Camera. Heliometer. Sketching. Surveyor's.
	Trocars.
	Troughs: Developing. Feed. Mercury. Water.
	Trousers.
	Trowels: Bricklayer's. Garden. Plasterer's.
	Trucks: Book. Farm. Motor. Office. Platform. Wagon.
	Trunks: Camera and plate. Specimen. Traveling.
Tubes:	Tubes: Angle measuring. Beet boring. Pitot. Pelligot. Roentgen (X-ray). Soda lime. Soil. Stomach. Vacuum. Resistance.
Barometer.	
Blowing.	
Blue-print.	
Burette.	
Calcium chloride.	
Colorimeter.	
Combustion.	
Extraction.	
Lamp.	
Mailing.	
Medicine.	

Expendable.	Nonexpendable.
Tubes—Continued.	
Pasteboard.	
Quartz.	
Specimen.	
T and Y form.	
Test.	
Tin.	
Tubing:	
Brass.	
Drainage.	
Gasket.	
Glass.	
Mottled.	
Rubber.	
Turnbuckles.	
Turners, cake.	
*Tweezers, costing up to 25 cents.	
Twine:	
Cotton.	
Flax.	
Hemp.	
Jute.	
Linen.	
Type:	
Metal.	
Rubber.	
*Unions, plumber's, costing up to 25 cents.	
*Valves, costing up to 25 cents:	
Air, for radiators.	
Ammonia.	
Gate.	
Pump, rubber.	
Plumbing.	
Tubs:	
Foot.	
Plant.	
Wash.	
Tunnels, copper steam.	
Turbidimeters, electric.	
Turbines, steam.	
Turntables, microscope.	
*Tweezers, costing over 25 cents.	
Tympans.	
Typewriters.	
Umbrellas.	
*Unions, plumber's, costing over 25 cents.	
Urometers.	
Urinals.	
Valises.	
*Valves, costing over 25 cents:	
Air, for radiators.	
Ammonia.	
Gate.	
Pump, rubber.	
Plumbing.	
Vanes.	
Vaporizers.	

Expendable.	Nonexpendable.
Varnish: Duplicating machine. Lithographic. Photographic.	Vasculums. Vats. Vehicles. Ventilators, metal. Vignetters, photographic. Viscosimeters. Vises: Machinist's. Pipe. Saw. Vulcanizers.
Ventilators, glass. Vials, glass.	Wagons: Drayage and express. Farm. Mail. Sprinkling.
Wafers, paper.	Wardrobes. Warmers, section micro.
Walks, plank.	Watches.
Washers.	Wedges:
Wax: Floor. Sealing. White.	*Iron, costing over 25 cents. *Steel, costing over 25 cents.
Wedges:	Weeders:
*Iron, costing up to 25 cents. *Steel, costing up to 25 cents. Wood.	Hand.
Weights: Paper, glass or metal. Sash. Spline.	Horse.
Wheels: Buffing. Cutting, for pencil. Sharpening machines.	Weights:
Whetstones.	Balance and scale. Hitching.
Wicking and wicks.	Weirs. Wheelbarrows.
	Wheels: Aluminum. Buffing. Measuring. Truck.
	Whips. Whistles.
	Winches. Windlass and chain.

Expendable.	Nonexpendable.
Wire:	
Bronze, copper, and steel.	
Drawplate.	
Fence.	
Gauze.	
Lead-covered.	
Office or insulated.	
Platinum.	
Telegraph.	
Telephone.	
Wood.	Workers, butter.
Wrappers, paper.	Wrenches:
	Alligator.
	Anemometer.
	Chain.
	Monkey.
	Stillson.
	Tap.
	Trimo.
Wringers:	
	Clothes.
	Mop, with bucket.
	Yokes, ox.
Zinc, bars and sheets.	



## INDEX TO PROPERTY REGULATIONS.

	Paragraph.
Abandonment of property by chief of field party.....	12
Absence of officials or employees, transfer of property during.....	56
<b>Accountability:</b>	
Individual.....	7
Relief from.....	7
When closed.....	57
<b>Acquisition of property by department.....</b>	<b>2</b>
<b>Action:</b>	
Upon death of official or employee in charge of property.....	58
Upon discontinuance of field station.....	55
<b>Advertisements:</b>	
Newspaper, authority for.....	9
Sale of property.....	9
<b>Animal products, sale or exchange of.....</b>	<b>62</b>
<b>Animals, sale or exchange of.....</b>	<b>62</b>
<b>Annual inspection of property.....</b>	<b>27</b>
<b>Annual return of nonexpendable property.....</b>	<b>46</b>
<b>Apparatus, scientific, sale or exchange of.....</b>	<b>61</b>
<b>Army quartermaster, shipments by.....</b>	<b>75</b>
<b>Atlantic Ocean, shipments via.....</b>	<b>78</b>
<b>Articles:</b>	
Condemned, use of, in repairs.....	21
Destroyed, credit for.....	51
Of personal nature.....	49
<b>Audit, quarterly, Supply Division.....</b>	<b>28</b>
<b>Authority:</b>	
Advertisements, newspaper.....	9
Condemnation of property.....	20
Sale or other disposition of property.....	9
Transfers between field stations.....	26
<b>Authorizations affecting property returns, to be filed with.....</b>	<b>54</b>
<b>Bills of lading.....</b>	<b>71</b>
<b>Blue prints, sale of.....</b>	<b>65</b>
<b>Board of survey, special, when appointed.....</b>	<b>8-9</b>
<b>Bond-aided or land-grant railroads, cash payments not to be made.....</b>	<b>84</b>
<b>Bonds, covering expenses of exhibits at fairs, etc.....</b>	<b>32</b>

Books and periodicals:	Paragraph.
Exchange of.....	64
Return of, to library.....	34
Buildings .....	14
Bureaus:	
Inspection of property.....	27
Receipt of property in.....	3
Records of property.....	6
Sale of property between, prohibited.....	25
Transfer of property between.....	25
Cable lines.....	14
Camera boxes, lenses, and shutters.....	33
Camp equipment, abandonment of.....	12
Card index, experiment-station literature, sale of.....	69
Cash payments, when not to be made.....	84
Certificate regarding property lost, stolen, damaged, or destroyed.	8
Certificate of disposition of property.....	23
Classification of property:	
Determination of.....	36
To be shown on invoices and receipts.....	36
Clerk, property, designation of.....	3
Closing of accountability.....	57
Condemnation of property:	
Authority for.....	20
Property having no sale value.....	18
Condemned property:	
Destroyed, credit for.....	51
Destruction of.....	9
Personal possession of.....	22
Purchase of, by employees.....	24
Use of, in repairs.....	21
Continued absence of official or employee, transfer of property during.....	56
Conversion of property to personal use.....	13
Cotton standards, sale of.....	70
Count of property.....	52
Credit for property abandoned, sold, or destroyed at field station .....	51
Damaged property:	
Procedure regarding.....	8
Relief from responsibility.....	7
Dealers:	
Shipments from.....	76
Use of penalty envelopes or labels by.....	89

	Paragraph.
Death of official in charge of property, action upon.....	58
Definition of terms.....	1
Delayed shipments, reporting of.....	82
Delivery of property at field stations.....	83
Deposit of money recovered.....	8
Destroyed property:	
Credit for.....	51
Procedure regarding.....	8
Relief from responsibility.....	7
Destruction of property:	
Condemned property.....	9
Property ordered destroyed.....	23
Discontinuance of station, action upon.....	55
Disposition of property:	
Certificate of.....	23
Property ordered destroyed.....	23
Sale of property.....	9, 10, 12
Documents, surplus, exchange of.....	63
Duplicate invoices and receipts.....	42
Duplicating machines, sale or exchange of.....	61
Employees:	
Designated to receive property in bureaus .....	3
Field, freight shipments between .....	74
Misuse of property by.....	30
Personal possession of condemned property.....	22
Purchase of condemned property by.....	24
Purchase of property from, prohibited.....	31
Equipment, camp, abandonment of.....	12
Equipment and supplies, requisitions for.....	44
Errors in property returns.....	53
Exchange:	
Books and periodicals.....	64
Property, for supplies or work, prohibited.....	16
Or sale of property authorized by law.....	61-70
Surplus documents.....	63
Exhibits at expositions, fairs, etc.....	32
Expendable property:	
Classification of.....	5
Invoices and receipts for.....	37
List of. ( <i>See Appendix B.</i> )	
Records of.....	6
Expenses, exhibits at expositions, etc., bonds to cover.....	32
Experiment station literature, card index, sale of.....	69
Expositions, fairs, etc., exhibits at.....	32

	Paragraph.
Express:	
Shipments by.....	86
Shipments to and from Washington.....	87
Valuation of shipments.....	88
Fairs, expositions, etc., exhibits at.....	32
Fees, storage.....	15
Fences.....	14
Field (general):	
Abandonment, sale or disposition of property by chief of field party.....	12
Employees, freight shipments between.....	74
Purchases, invoices of.....	43
Sale by one bureau to another in field prohibited.....	9
Storage of property.....	15
Transfer of property between bureaus in field.....	9
Transfer of property from one branch of a bureau to another in field.....	9
Field (stations):	
Delivery of property at.....	83
Discontinuance of station, action upon.....	55
Duplicate invoices and receipts covering transfers between.....	42
Property abandoned, sold, or destroyed, credit for.....	51
Transfer of property during continued absence.....	56
Transfer of property between.....	26
Final return of property.....	59
Final settlement.....	60
Forest maps, sale of.....	65
Freight shipments between employees in the field.....	74
Household effects, transfer of.....	85
Identification of property.....	29
Improvements, permanent.....	14
Inaccessibility of property .....	11
Index, card, agricultural literature, sale of.....	69
Individual accountability .....	7
Instructions regarding shipments.....	81
Inspection:	
Bureau property.....	27
Annual, by Office of Inspection.....	27
Records and property of Supply Division.....	28
Invoices:	
Attached to property returns .....	40
Duplicate, transfers between field stations.....	42

Invoice—Continued.	Paragraph.
Expendable property.....	37
Field purchases.....	43
Nonexpendable property.....	38
Property taken up without.....	41
Signing of.....	7
Verification of.....	39
When made.....	35
 Lading, bills of.....	71
Lands.....	14
Land-grant or bond-aided railroads, cash payments not to be made to.....	84
Lantern slides, sale of.....	65
Laws governing property accountability ( <i>See Appendix A.</i> )	
Legal authority for sale or exchange of property.....	61-70
Lenses, photographic.....	33
Library:	
Exchange of books and periodicals.....	64
Return of books and periodicals.....	34
Literature, experiment station, card index, sale of.....	69
Live stock, exchange or sale of.....	62
Lost property, certificate regarding.....	8
Machines, typewriting and duplicating, sale or exchange of.....	61
Maps and publications of Weather Bureau.....	67
Maps, forest, sale of.....	65
Marking and packing of shipments.....	74
Merchants, use of penalty envelopes or labels by.....	89
Methods of shipment.....	72
Microscopic specimens, sale of.....	68
Misuse of property.....	30
Money recovered, deposit of.....	8
Naval stores, sale of samples.....	68
Newspaper advertisements, authority for.....	9
Nonexpendable property:	
Annual return of.....	46
Classification of.....	3
Invoices and receipts for.....	38
List of. ( <i>See Appendix B.</i> )	
Not to be dropped from returns.....	48
Record of.....	6
Notification of placing of purchase orders.....	45
Official cotton standards, sale of.....	70
Official in charge of property, action upon death of.....	58
Orders, purchase, notification of placing.....	45

	Paragraph.
Packing and marking of shipments.....	73
Pathological and zoological specimens, sale of.....	66
Penalty envelopes or labels, use of, in making shipments.....	89
Periodicals and books:	
Exchange of.....	64
Return of, to Library.....	34
Permanent Board of Survey.....	9
Personal:	
Possession of condemned property.....	22
Property, transfer of.....	85
Use of property.....	13
Photographic lenses.....	33
Porto Rico, shipments to.....	79
Possession of condemned property.....	22
Prints, photographic, sale of.....	65
Private sale of property.....	9
Products, animal, sale or exchange of.....	62
Property:	
Abandoned, credit for.....	51
Abandonment of, by chief of field party.....	12
Accountability, individual.....	7
Accountability, laws governing. ( <i>See</i> Appendix A.)	
Accountability, when closed.....	57
Acquisition of, by department.....	2
Advertisement of sale.....	9
Annual inspection of.....	27
Articles of a personal nature.....	49
As payment for supplies or work.....	16
At inaccessible places.....	11
Authority for condemnation.....	20
At substations, return of.....	47
Bureau inspection.....	27
Bureau records.....	6
Class to be indicated on invoices and receipts.....	36
Classification of.....	5
Clerk, designation of.....	3
Condemnation of.....	18
Condemned, destruction of.....	9
Condemned, personal possession of.....	23
Condemned, purchase of, by employees.....	24
Condemned, use of, in repairs.....	21
Conversion of, to personal use.....	13
Count to be made.....	52
Damaged, relief from responsibility for.....	7

Property—Continued.	Paragraph.
Delivery of, at field stations.....	83
Destroyed, credit for.....	51
Destroyed, relief from responsibility for.....	9
Destruction of, after condemnation.....	7
Destruction of, by chief of field party.....	12
Disposition of.....	9
Dropping of, from returns.....	8
Duplicating machines, etc.....	61
Employees designated to receive.....	3
Errors in returns.....	53
Exchange of, for supplies or work prohibited.....	16
Expendable, invoices and receipts for.....	37
Expendable, list of. ( <i>See Appendix B.</i> )	
Final returns of property.....	59
Final settlement.....	60
Identification of.....	29
Inspection of.....	27
Invoices, verification of.....	39
Invoices and receipts, when made.....	35
Invoices and receipts, class to be indicated.....	36
Invoices and receipts, to be attached to property returns.....	40
Lost, relief from responsibility for.....	7
Misuse of.....	30
Nonexpendable, annual return of.....	46
Nonexpendable, invoices and receipts for.....	38
Nonexpendable, list of. ( <i>See Appendix B.</i> )	
Nonexpendable, not to be dropped from returns.....	48
Not to be given as payment for supplies or work.....	16
Ordered destroyed, disposition of.....	23
Personal possession of.....	22
Private sale of.....	9
Purchase of, from Government employees prohibited.....	31
Receipts and invoices, when made.....	35
Receipts of, in bureaus.....	3
Receipting for.....	7
Recovery of value.....	8
Reissue of.....	21
Requisitions for purchase of.....	44
Responsibility for.....	4
Returns, annual, nonexpendable property.....	46
Returns, authorization affecting, to be filed with.....	51
Returns, errors in.....	53
Returns, final.....	59
Returns, invoices and receipts to be attached.....	40

Property—Continued.	Paragraph.
Returns, property at substations.....	47
Sale of, authorized by law.....	10
Sale of, between bureaus, prohibited.....	25
Sale of, by one bureau to another in the field, prohibited.....	9
Sale of, by chief of field party.....	12
Sale or exchange authorized by law.....	62
Sale or other disposition.....	9
Scientific apparatus.....	61
Shortage, report of.....	51
Sold at field station, credit for.....	51
Stolen, relief from responsibility for.....	7
Storage of.....	15
Substation, return of.....	47
Supply division, inspection of.....	28
Surplus documents, exchange of.....	63
Taken up without invoice.....	41
Transfer and reissue.....	9
Transfer between field stations.....	26
Transfer, during continued absence of official or employee.....	56
Transfer, field stations, duplicate invoices and receipts.....	42
Transfer from one bureau to another in Washington.....	25
Typewriters, duplicating machines, etc.....	61
Unserviceable, report of.....	17
Unserviceable, only to be condemned.....	19
Use of, in payment for supplies or work prohibited.....	16
Value of, to be recovered.....	8
Publications and maps of Weather Bureau, sale of.....	67
Purchase:	
Condemned property, by employees.....	24
Field, invoices of.....	43
From employees, prohibited.....	31
Order, notification of placing.....	45
Property, by employees.....	24
Quartermaster, United States Army, shipments by.....	75
Railroads, bond-aided or land-grant, cash payments not to be made to.....	84
Receipt of property in bureaus.....	3
Receipts:	
Attached to property returns.....	40
Duplicate, transfers between stations.....	46
For expendable property.....	37
For nonexpendable property.....	38
Signing of.....	7

	Paragraph.
Receipts—Continued.	
Verification of.....	39
When furnished.....	35
Record of shipments.....	80
Records:	
Bureau.....	6
Expendable property.....	6
Nonexpendable property.....	6
Supply Division, inspection of.....	28
Relief from responsibility.....	7
Repairs, use of condemned articles in.....	21
Reports:	
Delayed shipments.....	82
Shortage.....	50
Unserviceable property.....	17
Responsibility:	
For property.....	4
Relief from.....	7
Requisition for supplies and equipment.....	44
Returns:	
Annual, nonexpendable property.....	46
Errors in.....	54
Final.....	59
Nonexpendable property not to be dropped from.....	48
Property, at substations.....	47
Property, authorizations affecting, to be filed with.....	54
Property, final.....	59
Property, invoices and receipts to be attached.....	40
Sale of property:	
Animals and animal products.....	62
Authority for.....	9
Authorized by law, no action by board of survey required.....	10
Between bureaus prohibited.....	25
Blue prints.....	65
Card index of Experiment Station literature.....	69
Cotton standards.....	70
Forest maps.....	65
Lantern slides.....	65
Maps and publications of Weather Bureau.....	67
Microscopic specimens.....	68
Prints, photographic.....	65
Samples (pure sugar, navalstores, etc.).....	68
Transparencies.....	65
Sale or exchange of property.....	61-70

	Paragraph.
Samples, sale of.....	68
Scientific apparatus, sale or exchange of.....	61
Settlement, final.....	60
Shipments:	
Bills of lading.....	71
By quartermaster, United States Army.....	75
Cash payments, when not made.....	84
Delayed, report of.....	82
Delivery of property at field stations.....	83
Express.....	86
Express, to and from Washington.....	87
Express, valuation of.....	88
Freight, between employees in the field.....	74
From dealers.....	76
Household effects.....	85
Instructions to be observed.....	81
Methods of shipment.....	72
Packing and marking.....	73
Penalty labels or envelopes.....	89
Personal property.....	85
Porto Rico.....	79
Record of.....	80
Washington.....	77
Via Atlantic Ocean.....	78
Shortage, report of.....	50
Shutters, camera.....	33
Slides, lantern, sale of.....	65
Special board of survey, when appointed.....	8-9
Specimens, sale of:	
Microscopic.....	68
Naval stores.....	68
Pathological and zoological.....	66
Sugar, pure.....	68
Standards, cotton, sale of.....	70
Stations, field:	
Delivery of property at.....	83
Discontinuance, action upon.....	55
Duplicate invoices and receipts covering transfers between.....	42
Transfers of property between.....	26
Transfer of property during continued absence of officials and employees.....	56
Stolen property:	
Relief from responsibility for.....	7
Procedure regarding.....	8

	Paragraph.
Storage fees.....	15
Stores, naval, sale of samples.....	68
Substations, returns of property at.....	47
Sugar, pure, sale of samples.....	68
Supplies, property not to be given in payment for.....	16
Supplies and equipment, requisitions for.....	44
Supply Division, inspection of records and property.....	28
Surplus documents, exchange of.....	63
Survey, board of:	
Permanent.....	9
Special, when appointed.....	8-9
Telegraph lines.....	14
Terms, definition of.....	1
Transfers:	
Between bureaus in Washington.....	25
Between field stations.....	26
Between field stations, duplicate invoices and receipts.....	42
Field stations, during continued absence of officials and employees.....	56
Household effects.....	85
Personal property.....	85
Transparencies, sale of.....	65
Typewriters, sale or exchange of.....	61
Unserviceable property:	
Condemnation of.....	19
Report of.....	17
Value of property, recovery of.....	8
Valuation of express shipments.....	88
Verification of invoices.....	39
Washington, express shipments to and from.....	77, 87
Weather Bureau, sale of maps and publications.....	67
Zoological and pathological specimens, sale of.....	66



















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